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Merchandising Business 2
FIN 2030

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Merchandising Business 2

FIN 2030

Financial Management 2030
 Merchandising Business 2
 Student Module Booklet
 Learning Technologies Branch
 ISBN 0-7741-1943-8

This document is intended for	
Students	✓
Teachers	✓
Administrators	
Home Instructors	
General Public	
Other	



You may find the following Internet sites useful:

- Alberta Learning, <http://www.learning.gov.ab.ca>
- Learning Technologies Branch, <http://www.learning.gov.ab.ca/lrb>
- Learning Resources Centre, <http://www.lrc.learning.gov.ab.ca>

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Welcome!

Welcome to FIN 2030.

We hope you'll enjoy your study of
Merchandising Business 2.

CTS strands were designed to stand alone or be integrated with other strands for a customized course of studies to meet student needs. Through each strand, CTS basic competencies (knowledge, skills, and attitudes) will be identified as follows:

Careers



Careers: identify appropriate career linkages within the strand being studied

Safety: assess potential risks, and follow personal and environmental safety procedures

Safety



Communication



Communication: effectively present concise written, visual, and oral communications

Task Management: demonstrate an ability to locate and use resources and to use time effectively



Ethics



Ethics: make judgements about whether behaviour is right or wrong on personal, community, and global levels

Teamwork: work towards goals co-operatively, collaboratively, or independently, and acknowledge the opinions of others

Teamwork



Innovation



Innovation: recognize opportunities/problems and identify and suggest new ideas

Technology: effectively use technology when required

Technology



These basic competencies build daily living skills useful in a broad range of future endeavours and careers.

The eight icons that appear here indicate to students and facilitators that a basic competency has been identified in the activity offered to the students. Not all of the icons appear in each course.

Resources

In order to successfully complete FIN 2030 you will need access to the following resources:

- a notebook or binder in which to respond to the questions asked in this Student Module Booklet
- your local library

Note that you may be required as part of this course to do outside research and to meet with business people in your community. If you have access to a computer, you may find it helpful.

Visual Cues

In addition to the Career and Technology Studies basic competencies icons described earlier, you may find visual cues throughout the Student Module Booklet to assist you in your studies. Read the following explanations to discover what each icon prompts you to do.



Use a computer software package.



This icon indicates important information.



Use your calculator.

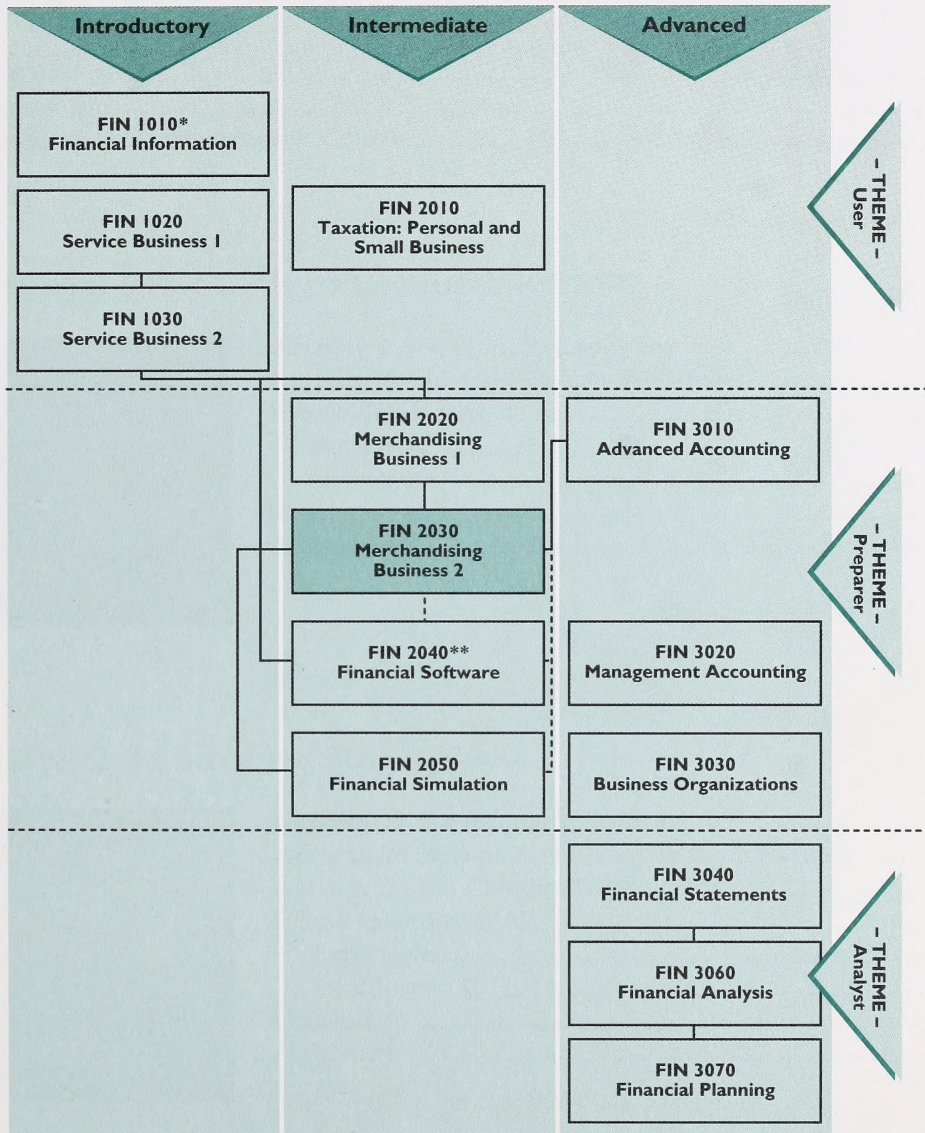


Access the Internet (always an optional task).

Remember that any Internet website address given in this course is subject to change.

Financial Management

O • V • E • R • V • I • E • W



* Prerequisite to all courses in strand

** Available in Macintosh and Windows versions

— Prerequisite

--- Recommended sequence

Some of these courses may not yet be in a distance learning format.

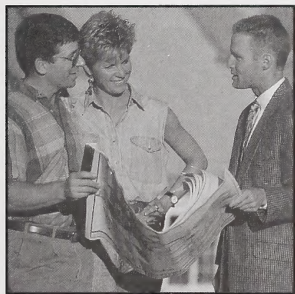
CAREER & TECHNOLOGY STUDIES



C • O • N • T • E • N • T • S

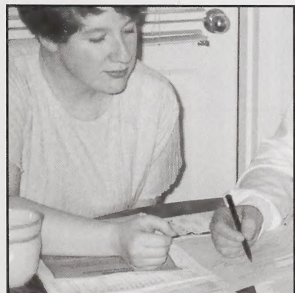
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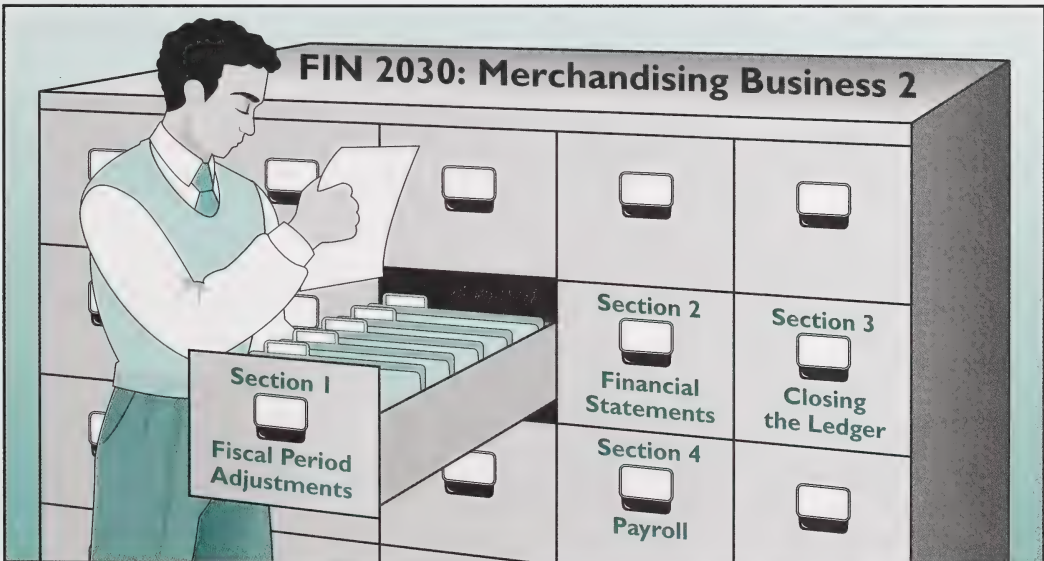


O • V • E • R • V • I • E • W

THE first course in this series—FIN 2020—involved establishing an accounting system for a merchandising business. FIN 2020 looked at a variety of journal systems for recording merchandise, and expanded your knowledge of financial management to include subsidiary ledgers.

In many instances, a small business would end its staff involvement in the accounting process at this point. The trial balance would be prepared, and the accounting records would be delivered to an accountant who would prepare the adjusting and closing entries, prepare the financial statements, and close the ledgers. While this process is occurring, the accounting clerk at the small business would continue to make the daily entries in the records for the next fiscal period.

In FIN 2030, you will assume the role of the accountant, where you will prepare the trial balance and worksheet, make the adjusting entries and the closing entries, and prepare the financial statements for the business: the income statement, the statement of change in owner's equity, and the classified balance sheet. You will also learn the legislation requirements of payroll and the methods of recording payroll entries.



Assessment

The document you are presently reading is called a Student Module Booklet. It will show you, step by step, what to do and how to do it.

This course, FIN 2030: Merchandising Business 2, is worth one credit. The course is comprised of several sections. Within each section, your work is grouped into activities. Within the activities, there are readings, explanations, and questions for you to work through. You will correct these activities yourself using the Appendix at the end of this Student Module Booklet. These suggested answers will provide you with immediate feedback on your progress.

A portion of your grade in this course is based upon the assignments that you complete for assessment. There is one assignment after each session. The mark distribution is as follows:

Assignment Booklet A	
Section 1 Assignment	68 marks
Section 2 Assignment	76 marks
Assignment Booklet B	
Section 3 Assignment	31 marks
Section 4 Assignment	<u>50 marks</u>
TOTAL	225 marks

The CTS courses are competency based, which means that you must successfully complete each section to receive credit for the course.

In addition, you might also be required to complete a final test. The weighting for this final test will be determined by your teacher.

Strategies for Completing This Course

Organize your materials and work area before you begin: Student Module Booklet, notebook, pens, pencils, and so on. Make sure you have a quiet area in which to work, away from distractions.

Because response lines are not provided in the Student Module Booklet, you'll need a notebook or lined paper to respond to questions and complete charts. It's important to keep your lined paper handy as you work through the material and to keep your responses together in a notebook or binder for review purposes later.

To achieve success in this course, be sure to read all of the instructions carefully and work slowly and systematically through the material. Remember, it's the work you do in this Student Module Booklet that will prepare you for your assignments. Try to set realistic goals for yourself each day; and when you've set them, stick to them. Do your assignments regularly, and don't forget to review your work before handing it in. Careful work habits will greatly increase your chances for success in Financial Management.

Good luck!



Fiscal Period Adjustments



RAEANNE and Clark are inspecting their new home before they move in. They check the specifications to make sure the contractor has placed the kitchen cabinets where requested. They then check all the cabinet doors and drawers to make sure they are level and properly balanced. They make a list of any final adjustments that need to be made.

Fine tuning or adjustments are also required in accounting to bring the accounting records of a business into balance. This fine tuning is completed to achieve greater accuracy in the records. In particular, greater accuracy in the net income figure is achieved.

After completing this section you should be able to explain the need for adjustments to certain accounts, recognize the need for periodic and year-end inventory calculations, and have the skills to complete the eight-column worksheet.

SECTION 1

ACTIVITY I

What Are Adjusting Entries?



It is important that financial statements are accurate and up to date. The accountant must make sure that

- all late transactions are accounted for
- all accounts are brought up to date
- the revenue and expense accounts have proper balances

Bringing the accounts up to date at the end of the fiscal period is known as making adjustments. The accounting entries prepared at this time are called

adjusting entries. Adjusting entries are journalized in a general journal. The title, *Adjusting Entries*, is centred on the first line. This title takes the place of explanations for these transactions.

Adjusting entries are required because the books are often allowed to become inexact between fiscal periods. This does not mean that the books are inaccurate, but that certain accounting entries have not been completed. Accountants must wait until the end of the fiscal period to make adjustments to accounts just as cabinet makers must wait until the end of the project to make final adjustments on cabinets.

Adjusting Entries and the Worksheet

The first place that adjusting entries are calculated is on the worksheet. You should recall that the worksheet is prepared from the final balances in the ledger accounts. As the worksheet is prepared, the adjusting entries are worked out and recorded in the section called Adjustments. This means that you will be using an eight-column worksheet instead of the six-column worksheet you have used up until now.

The worksheet is then balanced before any adjusting entries are recorded in the general journal.

Look at the following worksheet for Tyndall Frozen Foods. You will be referring to this worksheet throughout this activity.

▼
adjusting entries: entries made before finalizing the books for the period to distribute amounts of revenue or expense to the proper accounting periods



Tyndall Frozen Foods

WORKSHEET

For the Year Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	111	10 240.00							
2	Accounts Receivable	114	18 475.00							
3	Merchandise Inventory	116	10 800.00							
4	Supplies	117	900.00							
5	Prepaid Insurance	120	365.00							
6	Furniture and Fixtures	130	4 196.00							
7	Automobile	150	27 500.00							
8	Accounts Payable	201		3 750.00						
9	Bank Loan	210		22 000.00						
10	J. Tyndall, Capital	301		45 196.00						
11	J. Tyndall, Drawings	302	13 500.00							
12	Income Summary	303								
13	Sales	401		47 900.00						
14	Sales Returns and Allowances	401.1	370.00							
15	Sales Discount	401.2	250.00							
16	Purchases	501	21 000.00							
17	Purchases Returns and Allowances	501.1		420.00						
18	Purchases Discount	501.2		330.00						
19	Rent Expense	603	12 000.00							
20	Supplies Expense	605								
21	Insurance Expense	610								
22			119 596.00	119 596.00						
23										
24										

The more complex a business becomes, the more adjusting entries are required at the end of the fiscal period. In this section you will examine the following common adjusting entries:

▼
prepaid expenses: *items paid for in one fiscal period but not used up until a later fiscal period*

- adjustments for **prepaid expenses**
 - adjustment for supplies
 - adjustment for **prepaid insurance**
- adjustment for merchandise inventory

prepaid insurance: *an asset that is paid for in advance that becomes an expense over time*

Adjustments for Prepaid Expenses

Certain assets are used up in the normal operation of a business and become expenses over a period of time. These assets are called prepaid expenses. Supplies and prepaid insurance are two examples of assets that become expenses over time.

Adjustment for Supplies

When supplies are purchased during the year, the asset account supplies is debited for the amount of supplies purchased. Supplies are typically items that are used during the course of doing business (e.g., photocopy paper, stationery supplies).

It would not be practical to credit the supplies account each time an item is used. However, the account must be updated at the end of the fiscal period. The amount of supplies used is an expense and appears on the income statement. The amount of supplies still on hand (or left over) is an asset and appears on the balance sheet.

Supplies may be used up (consumed), discarded, or stolen. Regardless of what happens to them, they are recorded as an expense.

The two accounts used to make adjustments for supplies are the supplies account and the supplies expense account. The adjustment is shown in the following T-accounts.

117 Supplies				605 Supplies Expense			
(a)	900.00	500.00	(b)	(b)	500.00		
(c)	400.00						

(a) is the balance in the supplies account at the beginning of the fiscal period. After a careful count of all supplies, it is determined that there are \$400 worth of supplies still on hand. This means that \$500 worth of supplies were used during the fiscal period.

(b) is the adjustment figure needed to update the supplies account. This leaves a balance of \$400 (c) in the supplies account. Note that the debit part of (b) is the amount of supplies used during the fiscal period.

The adjustment is planned on the worksheet for Tyndall Frozen Foods as shown.

Tyndall Frozen Foods

WORKSHEET

For the Year Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	111	10 240.00							
2	Accounts Receivable	114	18 475.00							
3	Merchandise Inventory	116	10 800.00							
4	Supplies	117	900.00			500.00			400.00	
5	Prepaid Insurance	120	365.00							
6	Furniture and Fixtures	130	4 196.00							
7	Automobile	150	27 500.00							
8	Accounts Payable	201		3 750.00						
9	Bank Loan	210		22 000.00						
10	J. Tyndall, Capital	301		45 196.00						
11	J. Tyndall, Drawings	302	13 500.00							
12	Income Summary	303								
13	Sales	401		47 900.00						
14	Sales Returns and Allowances	401.1	370.00							
15	Sales Discount	401.2	250.00							
16	Purchases	501	21 000.00							
17	Purchases Returns and Allowances	501.1		420.00						
18	Purchases Discount	501.2		330.00						
19	Rent Expense	603	12 000.00							
20	Supplies Expense	605			500.00					
21	Insurance Expense	610								
22			119 596.00	119 596.00						
23										
24										

The general journal entry for this adjustment would appear as shown.

	Debit	Credit
<i>Supplies Expense</i>	500.00	
<i>Supplies</i>		500.00

1. Luigi noted that the accounting records for his company indicate \$654 in the supplies account at the end of the month. When Luigi counted the supplies, he noted there was \$450 worth of supplies. What dollar figure will appear in the supplies expense account for the month?
2. Caroline takes pens and paper home to her children for their homework. She feels these are small items, and do not have any effect on the business. How do her actions affect the business financially?



Compare your responses with those in the Appendix, Section I: Activity I.

Adjustment for Prepaid Insurance

Prepaid insurance, often called unexpired insurance, is an asset when it is purchased. Like supplies, it becomes an expense over time. For example, if an insurance policy is purchased for one year at a cost of \$365, \$1 of it expires or is used up each day you own the policy. If the policy is purchased on December 1, by December 31 it would be worth \$334 (\$365 – \$31). The \$31 worth of insurance that has expired is an expense. The \$334 worth of policy that is unexpired is an asset.

It would not be practical to adjust the prepaid insurance on a daily basis; so, this adjustment is left until the end of the accounting fiscal period.

The two accounts used to adjust the prepaid insurance are the prepaid insurance account and the insurance expense account. The adjustment is shown in the following T-accounts.

<i>120 Prepaid Insurance</i>				<i>610 Insurance Expense</i>			
(a)	365.00	31.00	(b)	(b)	31.00		

(a) is the value of the insurance policy at the beginning of the period. After careful examination of the policy, it is determined that the value of the policy is \$334.

(b) is the adjustment figure needed to update the prepaid insurance account. This leaves a balance of \$334 in the prepaid insurance account. Note that the debit part of (b) is the amount of insurance that has expired during the year—the insurance expense.

The adjustment is planned on the worksheet for Tyndall Frozen Foods as shown.

Tyndall Frozen Foods

WORKSHEET

For the Year Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET		
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
1	Cash	111	10 240.00								1
2	Accounts Receivable	114	18 475.00								2
3	Merchandise Inventory	116	10 800.00								3
4	Supplies	117	900.00			500.00			400.00		4
5	Prepaid Insurance	120	365.00			31.00			334.00		5
6	Furniture and Fixtures	130	4 196.00								6
7	Automobile	150	27 500.00								7
8	Accounts Payable	201		3 750.00							8
9	Bank Loan	210		22 000.00							9
10	J. Tyndall, Capital	301		45 196.00							10
11	J. Tyndall, Drawings	302	13 500.00								11
12	Income Summary	303									12
13	Sales	401		47 900.00							13
14	Sales Returns and Allowances	401.1	370.00								14
15	Sales Discount	401.2	250.00								15
16	Purchases	501	21 000.00								16
17	Purchases Returns and Allowances	501.1		420.00							17
18	Purchases Discount	501.2		330.00							18
19	Rent Expense	603	12 000.00								19
20	Supplies Expense	605			500.00						20
21	Insurance Expense	610			31.00						21
22			119 596.00	119 596.00							22
23											23
24											24

The general journal entry for this adjustment would appear as shown.

	Debit	Credit
<i>Insurance Expense</i>	31.00	
<i>Prepaid Insurance</i>		31.00

3. Concorde Sales & Service purchased an insurance policy with an annual premium of \$14 400 on March 1, 20xx. What is the value of the policy at the end of the year? What is the amount that would appear in the insurance expense account?

Compare your responses with those in the Appendix, Section 1: Activity 1.

Adjustments for Merchandise Inventory



▼
inventory:
detailed list of
merchandise on
hand and its total
value on a
specific date
▲

Lena purchased groceries at the beginning of the month when she moved into her new apartment. The cost was \$247.50. At the end of the month, she estimated that she had \$65 worth of groceries left. She calculated that she had consumed approximately \$182.50 worth of groceries in the month. In other words, her beginning inventory was \$247.50, she consumed \$182.50, and her ending inventory was \$65.00.

Businesses that sell merchandise take an **inventory** at least once each year in order to prepare financial statements.

During the year, merchandise purchased is debited to the purchases account and merchandise sold is credited to the sales account. Merchandise is purchased at the wholesale price and sold at the higher retail price. This is how a business earns a profit. How can a business determine what the merchandise that was sold cost to purchase?

Cost of Merchandise Sold

If a computer is sold to a customer for \$4000, the computer company would not know the amount of profit made on the sale unless the initial cost of the computer—how much the computer company paid the supplier—was known.

▼
**cost of
 merchandise
 sold:** *the total
 cost of
 merchandise sold
 during an
 accounting period*
 ▲

This calculation is referred to as **cost of merchandise sold** (often referred to as *cost of goods sold* or *cost of sales*).

Suppose the computer cost the computer company \$2200.

Sale	4 000.00
Less Cost of Merchandise Sold	<u>2 200.00</u>
Equals Gross Profit	1 800.00

When dealing with smaller, less expensive items, the calculation is more involved. A pharmacy cannot easily keep track of the cost of each of the many items on its shelves. The cost of the merchandise purchased from various suppliers changes quite often during the year.

The calculation for cost of merchandise sold is handled in this way:



Beginning (Old) Inventory
 Add Net Purchases
 Equals Merchandise Available for Sale
 Less Ending (or Current) Inventory
 Equals Cost of Merchandise Sold

4. Complete the following chart.

Beginning Inventory	+ Net Purchases	= Merchandise Available for Sale	– Ending Inventory	= Cost of Merchandise Sold
1 300.00	845.00		945.00	
47 000.00	13 000.00		33 292.00	
345.00	121.00		131.00	
6 425.00	1 450.00		5 434.00	
28 458.00	12 292.00		14 393.00	
1 454.00	848.00		949.00	

Compare your responses with those in the Appendix, Section 1: Activity 1.

Adjustment for Merchandise Inventory in the Journal

The merchandise inventory account needs to be updated on a regular basis to ensure that the records are accurate. This updating or adjusting is done by simply counting all the merchandise on hand and changing the figure in the inventory account in the journal.



The adjusting entry for merchandise accomplishes three goals:

- removes the old inventory figure from the records
- enters the new inventory figure into the records
- puts the difference between these two figures into the cost of merchandise sold calculation

The two accounts used to adjust the merchandise inventory are the merchandise inventory account and the income summary account. The adjustments are shown in the following T-accounts.

116 Merchandise Inventory		303 Income Summary	
(a) 10 800.00	10 800.00 (b)	(b) 10 800.00	14 000.00 (c)
(c) 14 000.00			

(a) is the beginning (old) inventory.

(b) removes the beginning inventory.

(c) is the record of the ending (current) inventory.

In the income summary account, (b) and (c) together form part of the cost of merchandise sold calculation in that the difference between the two inventories is held in the account. Remember that the income summary account is a temporary owner's equity account used at the end of the fiscal period to facilitate closing and adjusting procedures.

The adjustment for merchandise inventory is planned on the worksheet as shown.

Tyndall Frozen Foods

WORKSHEET

For the Year Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	111	10 240.00							
2	Accounts Receivable	114	18 475.00							
3	Merchandise Inventory	116	10 800.00		14 000.00	10 800.00			14 000.00	
4	Supplies	117	900.00			500.00			400.00	
5	Prepaid Insurance	120	365.00			31.00			334.00	
6	Furniture and Fixtures	130	4 196.00							
7	Automobile	150	27 500.00							
8	Accounts Payable	201		3 750.00						
9	Bank Loan	210		22 000.00						
10	J. Tyndall, Capital	301		45 196.00						
11	J. Tyndall, Drawings	302	13 500.00							
12	Income Summary	303			10 800.00	14 000.00	10 800.00	14 000.00		
13	Sales	401		47 900.00						
14	Sales Returns and Allowances	401.1	370.00							
15	Sales Discount	401.2	250.00							
16	Purchases	501	21 000.00							
17	Purchases Returns and Allowances	501.1		420.00						
18	Purchases Discount	501.2		330.00						
19	Rent Expense	603	12 000.00							
20	Supplies Expense	605			500.00					
21	Insurance Expense	610			31.00					
22			119 596.00	119 596.00	25 331.00	25 331.00				
23										
24										

The general journal entry for this adjustment would appear as shown.

	Debit	Credit
<i>Income Summary</i>	10 800.00	
<i>Merchandise Inventory</i>		10 800.00
<i>Merchandise Inventory</i>	14 000.00	
<i>Income Summary</i>		14 000.00

When completed, the adjusting entries would appear in the general journal as follows. Note the heading *Adjusting Entries* at the beginning of the entries.

GENERAL JOURNAL						Page 14
	Date	Account Title	Post Ref.	Debit	Credit	
1		<i>Adjusting Entries</i>				1
2	20xx December 31	<i>Supplies Expense</i>		500.00		2
3		<i>Supplies</i>			500.00	3
4	31	<i>Insurance Expense</i>		31.00		4
5		<i>Prepaid Insurance</i>			31.00	5
6	31	<i>Income Summary</i>		10 800.00		6
7		<i>Merchandise Inventory</i>			10 800.00	7
8	31	<i>Merchandise Inventory</i>		14 000.00		8
9		<i>Income Summary</i>			14 000.00	9
10						10

5. a. The worksheet for Andruchow's Clothing Store is provided on the following page. The trial balance columns have been completed for you. Complete the adjusting entries columns using the following information.

- ending merchandise Inventory: \$13 880
- ending store supplies inventory: \$150
- value of insurance policy at year's end: \$205

Andruchow's Clothing Store

WORKSHEET

For the Year Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET		
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
1	Cash	101	21 780.00								1
2	Accounts Receivable	102	4 300.00								2
3	Merchandise Inventory	107	12 655.00								3
4	Store Supplies	109	755.00								4
5	Prepaid Insurance	111	350.00								5
6	Store Equipment	115	1 100.00								6
7	Office Equipment	122	6 500.00								7
8	Accounts Payable	201		2 650.00							8
9	Mortgage Payable	211		8 000.00							9
10	R. Andruchow, Capital	301		9 500.00							10
11	R. Andruchow, Drawings	302	7 290.00								11
12	Income Summary	303									12
13	Sales	401		84 000.00							13
14	Sales Returns and Allowances	401.1	900.00								14
15	Purchases	501	43 500.00								15
16	Purchases Returns and Allowances	501.1		430.00							16
17	Delivery Expense	603	720.00								17
18	Advertising Expense	606	630.00								18
19	Salaries Expense	609	4 100.00								19
20	Store Supplies Expense	612									20
21	Insurance Expense	615									21
22			104 580.00	104 580.00							22
23											23
24											24

b. Journalize the adjusting entries on page 14 of a general journal.

GENERAL JOURNAL						Page 14
	Date	Account Title	Post Ref.	Debit	Credit	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10

Compare your responses with those in the Appendix, Section I: Activity 1.

Activity 1 has introduced you to the adjusting entries required for a merchandising business. You were also introduced to the calculation required to determine the cost of merchandise sold.

ACTIVITY 2

The Eight-Column Worksheet

You are already familiar with the six-column worksheet from FIN 1030, Service Business 2. When doing fiscal period worksheets, extra columns must be added to the worksheet to accommodate the adjustments.



The worksheet has two purposes:

- to prepare adjusting and closing entries
- to prepare financial statements

The worksheet is a convenient place to have all the data necessary to prepare the adjusting and closing entries, and to prepare the financial statements in a rough form.

A completed worksheet for Saturn Merchandising Company is shown on the following page.

WORKSHEET

For the Year Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	111	20 500.00						20 500.00	
2	Accounts Receivable	114	4 750.00						4 750.00	
3	Merchandise Inventory	116	10 800.00		9 600.00	10 800.00			9 600.00	
4	Supplies	117	1 120.00			700.00			420.00	
5	Prepaid Insurance	120	1 800.00			300.00			1 500.00	
6	Furniture and Fixtures	130	6 000.00						6 000.00	
7	Automobile	150	9 500.00						9 500.00	
8	Accounts Payable	201		4 200.00						4 200.00
9	Mortgage Payable	210		11 000.00						11 000.00
10	J. Brown, Capital	301		28 660.00						28 660.00
11	J. Brown, Drawings	302	3 500.00						3 500.00	
12	Income Summary	303			10 800.00	9 600.00	10 800.00	9 600.00		
13	Sales	401		46 900.00				46 900.00		
14	Sales Returns and Allowances	401.1	370.00				370.00			
15	Sales Discount	401.2	250.00				250.00			
16	Purchases	501	21 000.00				21 000.00			
17	Purchases Returns and Allowances	501.1		420.00				420.00		
18	Purchases Discount	501.2		360.00				360.00		
19	Rent Expense	603	1 200.00				1 200.00			
20	Supplies Expense	605			700.00		700.00			
21	Salaries Expense	607	10 600.00				10 600.00			
22	Insurance Expense	610			300.00		300.00			
23	Miscellaneous Expense	625	150.00				150.00			
24			91 540.00	91 540.00	21 400.00	21 400.00	45 370.00	57 280.00	55 770.00	43 860.00
25	Net Income						11 910.00			11 910.00
26							57 280.00	57 280.00	55 770.00	55 770.00
27										

Steps in Completing the Eight-Column Worksheet

Refer to the worksheet for Saturn Merchandising Company as you read through the following steps.

Step 1: Complete the trial balance column of the worksheet using the final balances of each account in the general ledger. Total the columns, and be sure that total debits equal total credits. Proceed to the next step only if debits equal credits.

Step 2: Determine the ending balances for the three accounts you're going to adjust. (These will be given to you in each activity.)

In a real-life situation, inventory and supplies would be determined by counting the merchandise and supplies on hand at the end of the period. The value of insurance would be determined by examining the insurance policy. In this case, the end of period balances are as follows:

- merchandise inventory: \$9600
- supplies on hand: \$420
- prepaid insurance: \$1500

Enter these three figures in the appropriate space in the balance sheet debit column.

Step 3: Adjust the merchandise inventory using the adjustment columns.

- Enter \$10 800 as a credit to merchandise inventory and as a debit to income summary. This removes the old inventory from the account.
- Enter \$9600 as a debit to merchandise inventory and as a credit to income summary. This puts the new inventory into the account.

Note that the difference between the two inventory figures is held in the income summary account. The difference will become part of the cost-of-merchandise-sold calculation when you look at the income statement later in this module.

Step 4: Adjust the supplies account by subtracting the ending value of supplies (on the balance sheet) from the beginning value of supplies (on the trial balance) to obtain the "amount used" figure.

1 120.00	starting figure on the trial balance debit column
<u>- 420.00</u>	ending figure on the balance sheet debit column
700.00	adjustment required to update supplies

Step 5: Adjust the prepaid insurance in the same manner as supplies.

1 800.00	starting figure on the trial balance debit column
- 500.00	ending figure on the balance sheet debit column
<u>300.00</u>	adjustment required to update prepaid insurance

Step 6: Total the adjustments columns, and prove that total debits equal total credits.

Step 7: Extend the figures from the trial balance columns across the worksheet into the appropriate income statement or balance sheet columns.

Asset, liability, and capital accounts are extended to the balance sheet columns.

Revenue, cost, and expense accounts are extended to the income statement columns.

Step 8: Total all four income statement and balance sheet columns. At this point, debits and credits will **not** be equal.

In the income statement columns, subtract the total debits from the total credits to determine the net income for the period.

$$\$57\,280 - \$45\,370 = \$11\,910$$

Enter this amount in the income statement debit column.

The net income belongs to the owner. The owner's capital account is in the balance sheet credit column. Therefore, enter the net income in the balance sheet credit column.

Re-add the last four columns, and prove that total debits equal total credits.

The worksheet is now complete and contains all the data necessary to do the adjusting and closing entries and prepare the financial statements.

1. The trial balance columns of the end-of-year worksheet for Travolta Company have been completed. Complete the adjustments using the following additional information:

- merchandise inventory, December 31, 20xx: \$12 500
- supplies inventory, December 31, 20xx: \$900
- value of insurance policies on hand, December 31, 20xx: \$400

2. Extend all figures across into the appropriate income statement or balance sheet columns of the worksheet for Travolta Company.

3. Total the columns, and calculate the net income (or net loss) for Travolta Company.

4. Rule the worksheet for Travolta Company.

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	101	26 900.00							1
2	Accounts Receivable	105	6 225.00							2
3	Merchandise Inventory	120	14 150.00							3
4	Supplies	125	1 475.00							4
5	Prepaid Insurance	127	2 350.00							5
6	Building	130	12 500.00							6
7	Equipment	140	7 850.00							7
8	Accounts Payable	201		5 500.00						8
9	Bank Loan Payable	210		14 400.00						9
10	J. Travolta, Capital	301		35 695.00						10
11	J. Travolta, Drawings	302	4 575.00							11
12	Income Summary	303								12
13	Sales	401								13
14	Sales Returns and Allowances	401.1	490.00							14
15	Purchases	501	27 500.00							15
16	Purchases Returns and Allowances	501.1		550.00						16
17	Purchases Discount	501.2		470.00						17
18	Salaries Expense	601	13 900.00							18
19	Supplies Expense	625								19
20	General Expense	626	200.00							20
21	Insurance Expense	627								21
22			118 115.00	118 115.00						22
23										23
24										24
25										25

FOLLOW-UP ACTIVITIES

If you had difficulties understanding the concepts in the activities, it is recommended that you do the Extra Help. If you have a clear understanding of the concepts, it is recommended that you do the Enrichment.



Extra Help

During a fiscal period, certain account balances are allowed to become inaccurate. This occurs because these balances are not required until the end of the fiscal period to calculate an income figure for the period. For example, it is not practical to credit the supplies account each time a pencil or a piece of paper is used. As long as the accountant knows the beginning and the ending balances, the balances during the year are not important.

1. Refer to the eight-column worksheet provided on the following page. Some of the figures have been filled in.

Examine each of the separate entries and place the missing figures in the shaded areas. For example, if you are given the trial balance figure and the balance sheet figure, then you are to calculate the adjustment figure.

2. Complete the following chart by filling in the shaded areas.

Beginning Inventory	+ Net Purchases	= Merchandise Available for Sale	– Ending Inventory	= Cost of Merchandise Sold
47 400.00		60 900.00	39 454.00	
209 000.00	181 300.00		55 455.00	334 845.00
429.00	6 545.00		0.00	
8 235.00	0.00			4 890.00
11 767.00		59 754.00	49 765.00	
2 686.00	2 344.00			4 846.00

Compare your responses with those in the Appendix, Section 1: Extra Help.

ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Merchandise Inventory	116	13 750.00						9 600.00	
Income Summary	303								
a.									
Supplies	115	850.00						300.00	
Supplies Expense	615								
b.									
Prepaid Insurance	122	1 200.00						700.00	
Insurance Expense	622								
c.									
Merchandise Inventory	116	5 000.00						9 000.00	
Income Summary	303								
d.									
Supplies	115				500.00			200.00	
Supplies Expense	615								
e.									
Prepaid Insurance	122				800.00			400.00	
Insurance Expense	622								
f.									
Merchandise Inventory	116	0.00						18 000.00	
Income Summary	303								
g.									
Supplies	115	750.00						0.00	
Supplies Expense	615								
h.									
Prepaid Insurance	122	400.00						0.00	
Insurance Expense	622								
i.									



Enrichment

The balances in the general ledger accounts on December 31, 20xx for Universal Sales Company are provided for you.

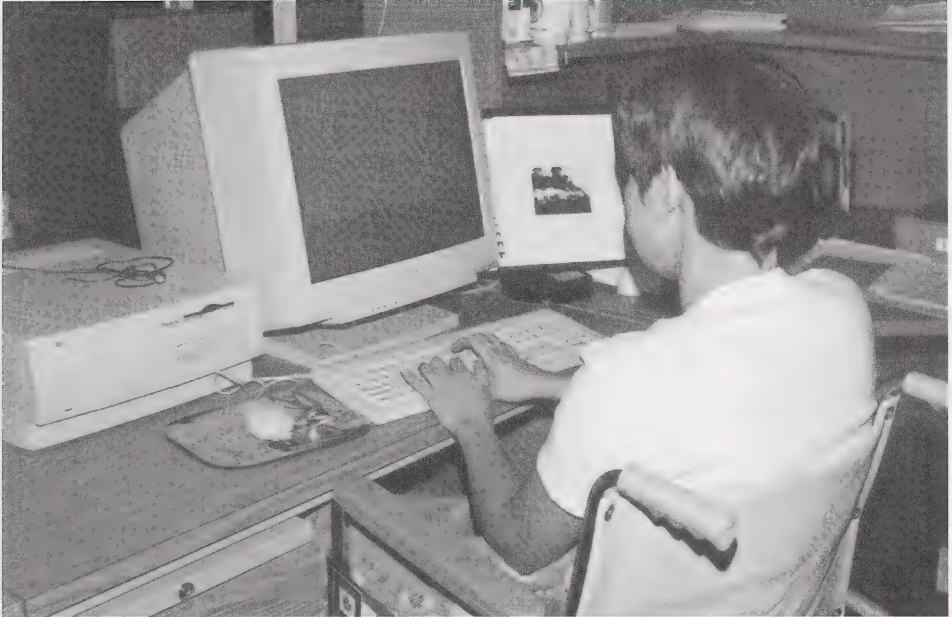
Acct. #	Account Title	Debit	Credit
111	Cash	16 000.00	
112	Accounts Receivable	3 300.00	
115	Merchandise Inventory	14 540.00	
116	Supplies	850.00	
117	Prepaid Insurance	660.00	
121	Store Equipment	1 100.00	
201	Accounts Payable		2 400.00
301	D. Muirhead, Capital		23 126.00
302	D. Muirhead, Drawings	7 800.00	
303	Income Summary		—
401	Sales		75 330.00
401.1	Sales Returns and Allowances	410.00	
501	Purchases	39 100.00	
501.1	Purchases Returns and Allowances		560.00
501.2	Purchases Discount		804.00
604	Delivery Expense	530.00	
608	Supplies Expense	—	
609	Salaries Expense	10 500.00	
612	Advertising Expense	720.00	
622	Rent Expense	6 000.00	
624	Insurance Expense	—	
633	Utilities Expense	710.00	

1. Complete the trial balance columns of the worksheet on the following page.
2. Given the following additional information, complete the worksheet.
 - merchandise inventory, December 31, 20xx: \$16 500
 - supplies inventory, December 31, 20xx: \$140
 - value of unexpired insurance, December 31, 20xx: \$230

Compare your responses with those in the Appendix, Section I: Enrichment.

[illegible]

CONCLUSION

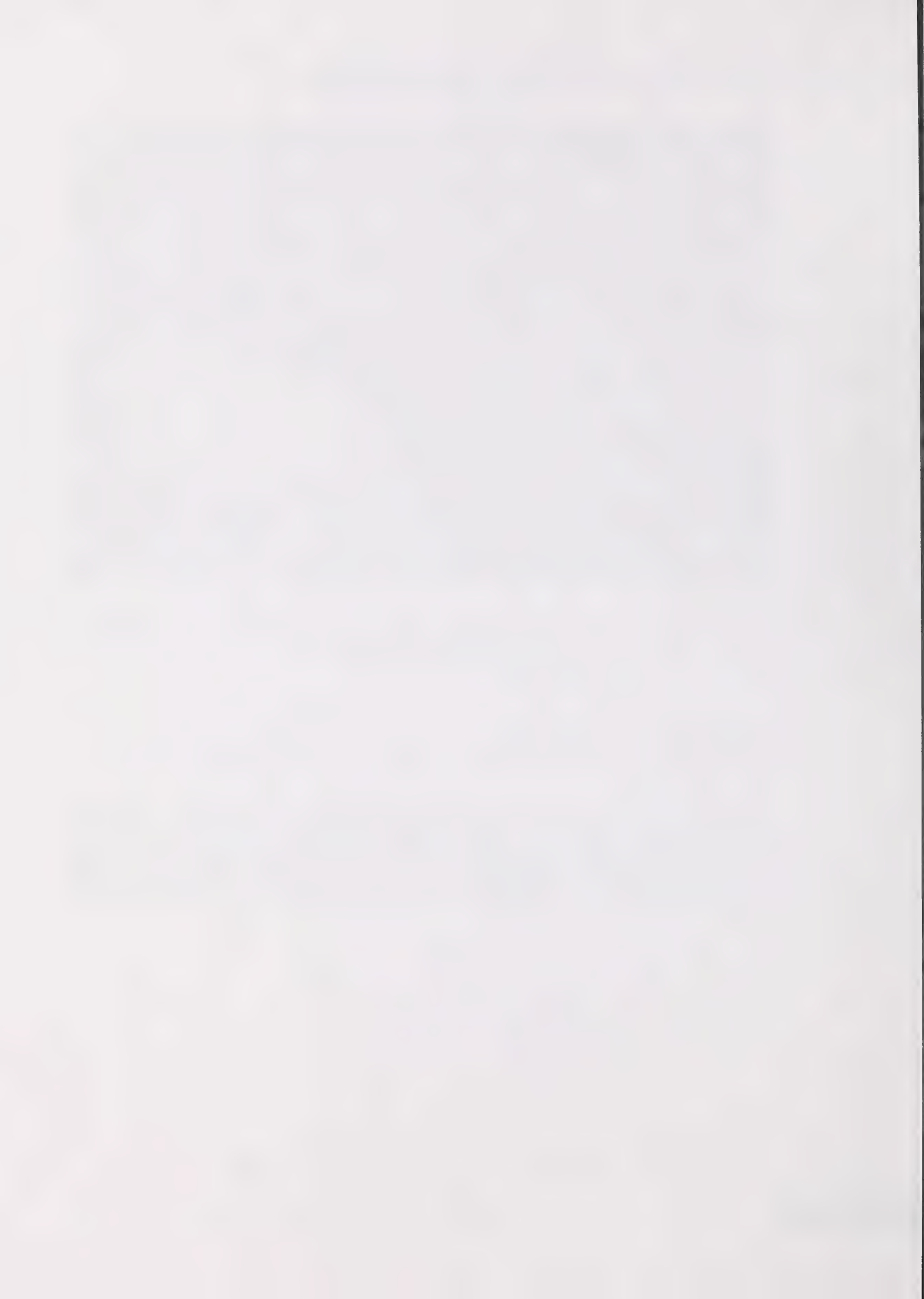


In this section you examined why adjustments need to be made to certain accounts and why periodic and year-end inventory calculations are needed. You were also shown how to complete an eight-column worksheet.

At the start of this section, you were introduced to Raeanne and Clark, who were checking the adjustments on their new kitchen cabinets. Just as adjustments are made and checked in new homes, they must also be made and checked in an accounting cycle.

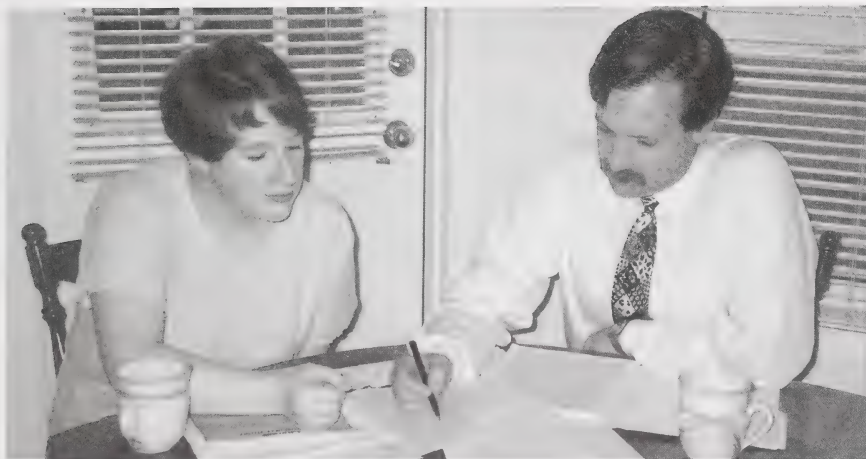
ASSIGNMENT

Turn to Assignment Booklet A and do the assignment for Section 1.





Financial Statements



CONRAD was busily tidying the accounting records for his company when he was interrupted by his wife.

“What are you doing?” Cecile asked.

“I’m getting my company records in order. The bank has tentatively approved a loan to the business, but the loans manager wants to see my financial records.”

Cecile smiled. Her husband did not have any formal accounting training, and he had relied on her to help organize the accounting system and establish the records for the company.

“I think what the bank would like to see is an income statement, a statement of owner’s equity, and a classified balance sheet, Conrad, not the actual records. I’ll help you prepare these statements.”

Conrad sighed. “Oh no, not another accounting lesson.”

After completing this section you should be able to explain the need for financial statements and have the skills to complete an income statement, a statement of change in owner’s equity, and a classified balance sheet.

SECTION 2

ACTIVITY I

The Income Statement



income statement: a financial statement that summarizes the items of revenue and expense, and shows the net income or net loss of a business for a given period of time



Previously, you studied that revenues and expenses together produce a net income or a net loss. This information is summarized on an **income statement**. An income statement tells the owners and managers how the business is doing over a period of time.

In a merchandising business, one of the primary expenses is the cost of the merchandise being sold. Many accountants use a classified income statement for merchandising businesses to clearly show the different sections of expenses.

A classified income statement has six main sections:

- operating revenue
- cost of merchandise sold
- selling expenses
- administrative expenses
- other income
- net income (or net loss)

Look at the income statement for Atlanta Marketing Company on the following page as you work through this section. Note the changes from the simpler income statements you have been dealing with up to this point.

The steps for completing the income statement are indicated in shaded circles on the income statement for Atlanta Marketing Company. Details of the steps are provided for you.

① Operating Revenue

Gross sales are decreased by two accounts—sales returns and allowances and sales discount—to provide the reader of the financial statement with the amount of net sales.

② Cost of Merchandise Sold

Do you remember the formula for calculating cost of merchandise sold?

Beginning Inventory
Add Net Purchases
Equals Merchandise Available for Sale
Less Ending Inventory
Equals Cost of Merchandise Sold

This formula is followed in this second step with the addition of two accounts—purchases returns and allowances and purchases discount. Similar to the two sales accounts with the same names, these accounts adjust the balance in the purchases account to more fairly reflect its true balance.

Atlanta Marketing Company

INCOME STATEMENT

For the Month Ended January 31, 20xx

1	Operating Revenue:			
	Gross Sales		1 320 450.00	
	Less: Sales Returns and Allowances	3 500.00		
	Sales Discount	7 925.00	11 425.00	
	Net Sales			1 309 025.00
2	Cost of Merchandise Sold:			
	Inventory, January 1, 20xx		1 160 350.00	
	Purchases	96 000.00		
	Less: Purchases Returns and Allowances 2 100.00			
	Purchases Discount 1 152.00	3 252.00		
	Net Purchases		92 748.00	
	Merchandise Available for Sale		1 253 098.00	
	Inventory, January 31, 20xx		45 000.00	
	Cost of Merchandise Sold			1 208 098.00
	Gross Profit on Sales			100 927.00
	Gross Profit on Operations			
	Operating Expenses:			
3	Selling Expenses:			
	Sales Salaries Expense	2 000.00		
	Advertising Expense	1 500.00		
	Miscellaneous Expense	2 300.00		
	Total Selling Expenses		5 800.00	
4	Administrative Expenses:			
	Office Salaries Expense	400.00		
	Interest Expense	600.00		
	Total Administrative Expenses		1 000.00	
	Total Operating Expenses			6 800.00
	Income from Operations			94 127.00
5	Other Revenue:			
	Interest Income		900.00	
	Net Addition			900.00
6	Net Income			95 027.00

3 Selling Expenses

Selling expenses are those expenses directly related to the sale of merchandise to the customers, such as the wages of the sales clerk and advertising.

4 Administrative Expenses

Administrative expenses are those associated with the office work part of the operation, such as the wages of the payroll clerk. Interest paid to the banks may also be an expense here.

5 Other Revenue

Other revenue, such as interest income or the sale of capital goods (e.g., a desk), are collected in this area to allow the reader of the financial statement to see exactly where the revenues are coming from in the business.

6 Net Income

The final step is the calculation of the net income. This is the last line on the statement, which accounts for the term *the bottom line*. The *bottom line* is the most important feature of the income statement.



1. Look at the income statement for Parkers Marketing. Complete the shaded areas.

<i>Parkers Marketing</i>			
<i>INCOME STATEMENT</i>			
<i>For the Month Ended June 30, 20xx</i>			
<i>Operating Revenue:</i>			
Gross Sales		47 495.00	
Less: Sales Returns and Allowances	247.00		
Sales Discount	343.00		
Net Sales			
<i>Cost of Merchandise Sold:</i>			
Inventory, June 1, 20xx		19 434.00	
Purchases	37 500.00		
Less: Purchases Returns and Allowances	1 800.00		
Purchases Discount	400.00		
Net Purchases			
Merchandise Available for Sale			
Inventory, June 30, 20xx		27 600.00	
Cost of Merchandise Sold			
Gross Profit on Sales			
Gross Profit on Operations			
<i>Operating Expenses:</i>			
Selling Expenses:			
Sales Salaries Expense	2 000.00		
Advertising Expense	475.00		
Miscellaneous Expense	848.00		
Total Selling Expenses			
Administrative Expenses			
Office Salaries Expense	650.00		
Interest Expense	29.00		
Total Administrative Expenses		679.00	
Total Operating Expenses			
Income from Operations			
<i>Other Revenue:</i>			
Interest Income		47.00	
Net Addition			47.00
Net Income			

2. Look at the completed worksheet for Universal Sales Company. From the worksheet, complete the income statement for the company using the form provided. Note that the office salaries expense is \$4200 and the sales salaries expense is \$6300, making a total of \$10 500.

Universal Sales Company

WORKSHEET

For the Month Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	111	16 000.00						16 000.00	
2	Accounts Receivable	112	3 300.00						3 300.00	
3	Merchandise Inventory	115	14 540.00		16 500.00	14 540.00			16 500.00	
4	Supplies	116	850.00			710.00			140.00	
5	Prepaid Insurance	117	660.00			430.00			230.00	
6	Store Equipment	121	1 100.00						1 100.00	
7	Accounts Payable	201		2 400.00						2 400.00
8	D. Muirhead, Capital	301		23 126.00						23 126.00
9	D. Muirhead, Drawings	302	7 800.00						7 800.00	
10	Income Summary	303			14 540.00	16 500.00	14 540.00	16 500.00		
11	Sales	401		75 330.00				75 330.00		
12	Sales Returns and Allowances	401.1	410.00				410.00			
13	Purchases	501	39 100.00				39 100.00			
14	Purchases Returns and Allowances	501.1		560.00				560.00		
15	Purchases Discount	501.2		804.00				804.00		
16	Delivery Expense	604	530.00					530.00		
17	Supplies Expense	608			710.00		710.00			
18	Salaries Expense	609	10 500.00				10 500.00			
19	Advertising Expense	612	720.00				720.00			
20	Rent Expense	622	6 000.00				6 000.00			
21	Insurance Expense	624			430.00		430.00			
22	Utilities Expense	633	710.00				710.00			
23			102 220.00	102 220.00	32 180.00	32 180.00	73 650.00	93 194.00	45 070.00	25 526.00
24	Net Income						19 544.00			19 544.00
25							93 194.00	93 194.00	45 070.00	45 070.00
26										

Universal Sales Company

INCOME STATEMENT

For the Month Ended December 31, 20xx

Operating Revenue:			
Gross Sales			
Less: Sales Returns and Allowances			
Net Sales			
Cost of Merchandise Sold:			
Inventory, December 1, 20xx			
Purchases			
Less: Purchases Returns and Allowances	560.00		
Purchases Discount	804.00		
Net Purchases			
Merchandise Available for Sale			
Inventory, December 31, 20xx			
Cost of Merchandise Sold			
Gross Profit on Operations			
Operating Expenses:			
Selling Expenses:			
Sales Salaries Expense			
Delivery Expense			
Advertising Expense			
Total Selling Expenses			
Administrative Expenses:			
Office Salaries Expense			
Supplies Expense			
Rent Expense			
Insurance Expense			
Utilities Expense			
Total Administrative Expenses			
Total Operating Expenses			
Income from Operations			
Net Income			

Compare your responses with those in the Appendix, Section 2: Activity 1.

In this activity you have formatted income statements from the information provided in the eight-column worksheet.

ACTIVITY 2

Statement of Change in Owner's Equity

▼ **statement of change in owner's equity:** a statement showing the beginning capital, additions and withdrawals, and the ending capital over a period of time

The owner of a business likes to know what has happened to his or her investment during the year. These changes used to be shown on the balance sheet. Quite often, these changes are extracted from the balance sheet and placed into their own statement. This statement is called a **statement of change in owner's equity**.

Three examples of the statement of change in owners' equity are shown.

Wilkins Marketing Company

STATEMENT OF CHANGE IN OWNER'S EQUITY

For the Year Ended December 31, 20xx

F. Wilkins, Capital, January 1, 20xx		49 500.00	
Add: Net Income for 20xx		36 000.00	
Total			85 500.00
Less: Withdrawals for 20xx			15 500.00
F. Wilkins, Capital, December 31, 20xx			70 000.00

Gagne Sales Company

STATEMENT OF CHANGE IN OWNER'S EQUITY

For the Year Ended December 31, 20xx

P. Gagne, Capital, January 1, 20xx		18 500.00	
Add: Additional Investment		6 500.00	
Total			25 000.00
Less: Withdrawals for 20xx		7 000.00	
Net Loss for 20xx		4 000.00	11 000.00
P. Gagne, Capital, December 31, 20xx			14 000.00

Dino's Novelties

STATEMENT OF CHANGE IN OWNER'S EQUITY

For the Year Ended December 31, 20xx

D. Patterson, Capital, January 1, 20xx		86 000.00	
Add: Net Income for 20xx		24 000.00	
Total			110 000.00
Less: Withdrawals for 20xx			32 000.00
D. Patterson, Capital, December 31, 20xx			78 000.00

In each case, any additions to owner's equity are placed before deductions.

Note that Gagne Sales Company experienced an additional investment during the year.

The statement for Dino's Sales Company shows a decrease in owner's equity even though there was a net income. Dino withdrew more from the business than the income for the year.

Financial data for three different companies is given. Use the data to prepare a statement of change in owner's equity for each company.

1. Company A

- Period: one full year ending December 31, 20xx
- R. Brown, Capital, January 1: \$53 200
- R. Brown, Drawings, December 31: \$18 000
- Income for the period: \$36 000
- Additional investment, April 1: \$25 000

Company A

2. Company B

- Period: January 1, 20xx, to March 31, 20xx
- D. Cohen, Capital, January 1: \$36 200
- D. Cohen, Drawings, March 31: \$6000
- Net income for the period: \$4500

Company B

- Period: January 1, 20xx, to June 30, 20xx
- E. Woloshyn, Capital, January 1: \$25 000
- E. Woloshyn, Drawings, June 30: \$20 000
- Net loss for the period: \$8000
- Additional investment, February 15: \$5000

[illegible]

Activity 1 provided you with the tools necessary for preparing an income statement. Activity 2 has shown you how to prepare a statement of change in owner's equity. The balance sheet will be introduced in Activity 3.

The Classified Balance Sheet

The steps for completing the balance sheet are indicated in shaded circles on the following balance sheet. Details of the steps are provided for you.

Atlanta Marketing Company

BALANCE SHEET

As at December 31, 20xx

1	<i>Assets</i>			
1a	<i>Current Assets:</i>			
	<i>Cash</i>		15 000.00	
	<i>Accounts Receivable</i>		4 500.00	
	<i>Merchandise Inventory</i>		45 000.00	
	<i>Supplies</i>		950.00	
	<i>Prepaid Insurance</i>		1 200.00	
	<i>Total Current Assets</i>			66 650.00
1b	<i>Fixed Assets:</i>			
	<i>Land</i>		20 000.00	
	<i>Building</i>		34 500.00	
	<i>Store Equipment</i>		10 500.00	
	<i>Total Fixed Assets</i>			65 000.00
1c	<i>Other Assets:</i>			
	<i>Land (held for future use)</i>		18 000.00	
	<i>Patents</i>		1 500.00	
	<i>Total Other Assets</i>			19 500.00
	<i>Total Assets</i>			151 150.00
2 3	<i>Liabilities</i>			
2a	<i>Current Liabilities:</i>			
	<i>Accounts Payable</i>		26 500.00	
	<i>Salaries Payable</i>		2 400.00	
	<i>Total Current Liabilities</i>			28 900.00
2b	<i>Long-Term Liabilities:</i>			
	<i>Mortgage Payable</i>		17 000.00	
	<i>Total Long-Term Liabilities</i>			17 000.00
	<i>Total Liabilities</i>			45 900.00
3	<i>Owner's Equity</i>			
	<i>J. Crawford, Capital</i>			105 250.00
	<i>Total Liabilities and Owner's Equity</i>			151 150.00



1 Assets

The assets section of the balance sheet is divided into three parts: current assets, fixed assets, and other assets.



current assets:
assets that can be
converted into
cash within one
financial period

fixed assets:
long-term assets
having a life
greater than one
financial period



Current assets (1a) are assets that can be converted into cash within one financial period (usually one year). Current assets are listed on the balance sheet in order of their liquidity; the closer an asset is to becoming cash, the greater its liquidity.

Fixed assets (1b) are long-term assets that have a life greater than one financial period. Such assets are for use in a business and are not intended for sale to customers. Land and buildings are usually listed first. Any order is acceptable for the remaining plant assets. You may see fixed assets referred to as **plant and equipment** on some balance sheets. Either name is acceptable.

Other assets (1c) are any assets that do not fit into the previous two categories.

Note: If an account has a zero balance, omit it from formal financial statements.

2 Liabilities



The liabilities section of the balance sheet is divided into two parts: current liabilities and long-term liabilities.



current liabilities: debts
of a business that
will be paid
within one
financial period

long-term liabilities: debts
of a business that
are not due or
payable for a
comparatively
long period



Current liabilities (2a) are those debts of a business that will be paid with current assets within one financial period (usually one year). Notes payable and accounts payable are usually listed first. Any order is acceptable for the other current liabilities.

Long-term liabilities (2b) are those debts of a business that are not due or payable for a comparatively long period (usually more than one year).

3 Owner's Equity

The owner's equity section of the balance sheet lists the name of the owner of the business and the balance in the capital account.



1. The completed worksheet for Mighty Mart Company for December 31, 20xx, is shown on the next page. From the worksheet construct the following financial statements. The forms have been provided for you. Remember to rule each statement.

- income statement
- statement of owner's equity
- balance sheet

WORKSHEET

For the Year Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	115	26 500.00						26 500.00	
2	Accounts Receivable	120	4 900.00						4 900.00	
3	Merchandise Inventory	125	16 400.00		15 800.00	16 400.00			15 800.00	
4	Supplies	139	790.00			340.00			450.00	
5	Prepaid Insurance	135	1 200.00			600.00			600.00	
6	Building	140	28 000.00						28 000.00	
7	Vehicle	145	13 300.00						13 300.00	
8	Accounts Payable	205		2 807.00						2 807.00
9	Mortgage Payable	210		1 500.00						1 500.00
10	V. Steel, Capital	305		64 683.00						64 683.00
11	V. Steele, Drawings	310	12 500.00						12 500.00	
12	Income Summary	315			16 400.00	15 800.00	16 400.00	15 800.00		
13	Sales	405		112 000.00				112 000.00		
14	Sales Returns and Allowances	405.1	300.00				300.00			
15	Purchases	410	57 000.00				57 000.00			
16	Purchases Returns and Allowances	410.1		190.00				190.00		
17	Sales Salaries Expense	505	12 800.00				12 800.00			
18	Office Salaries Expense	510	6 400.00				6 400.00			
19	Supplies Expense	515			340.00		340.00			
20	Advertising Expense	520	800.00				800.00			
21	Insurance Expense	525			600.00		600.00			
22	Miscellaneous Expense	530	290.00				290.00			
23			181 180.00	181 180.00	33 140.00	33 140.00	94 930.00	127 990.00	102 050.00	68 990.00
24	Net Income						33 060.00			33 060.00
25							127 990.00	127 990.00	102 050.00	102 050.00
26										

Mighty Mart Company

INCOME STATEMENT

For the Year Ended December 31, 20xx

Operating Revenue:			
Gross Sales			
Less: Sales Returns and Allowances			
Net Sales			
Cost of Merchandise Sold:			
Inventory, January 1, 20xx			
Purchases			
Less: Purchases Returns and Allowances			
Net Purchases			
Merchandise Available for Sale			
Inventory, December 31, 20xx			
Cost of Merchandise Sold			
Gross Profit on Sales			
Gross Profit on Operations			
Operating Expenses:			
Selling Expenses:			
Sales Salaries Expense			
Advertising Expense			
Miscellaneous Expense			
Total Selling Expenses			
Administrative Expenses:			
Insurance Expense			
Supplies Expense			
Office Salaries Expense			
Total Administrative Expenses			
Total Operating Expenses			
Income from Operations			
Net Income			

Mighty Mart Company

STATEMENT OF CHANGE IN OWNER'S EQUITY

For the Year Ended December 31, 20xx

V. Steel, Capital, January 1, 20xx			
Add: Net Income			
Total			
Less: Withdrawals			
V. Steel, Capital, December 31, 20xx			

Mighty Mart Company

BALANCE SHEET

As at December 31, 20xx

Assets			
Current Assets:			
Cash			
Accounts Receivable			
Merchandise Inventory			
Supplies			
Prepaid Insurance			
Total Current Assets			
Fixed Assets:			
Building			
Vehicle			
Total Fixed Assets			
Total Assets			
Liabilities			
Current Liabilities:			
Accounts Payable			
Total Current Liabilities			
Long-Term Liabilities:			
Mortgage Payable			
Total Long-Term Liabilities			
Total Liabilities			
Owner's Equity			
V. Steel, Capital			
Total Liabilities and Owner's Equity			

2. Why is it necessary to complete the financial statements in the order listed: income statement, statement of change in owner's equity, balance sheet?

Compare your responses with those in the Appendix, Section 2: Activity 3.

You should now be able to explain the need for financial statements. You should also have the skills necessary to complete an income statement, a statement of change in owner's equity, and a balance sheet.



FOLLOW-UP ACTIVITIES

If you had difficulties understanding the concepts in the activities, it is recommended that you do the Extra Help. If you have a clear understanding of the concepts, it is recommended that you do the Enrichment.



Extra Help

Financial statements reflect the operations of a business over a fiscal period.

The income statement covers the income and expenses and the resulting net income or net loss over one fiscal period. The accounts listed on the income statement are all temporary accounts that are closed at the end of the fiscal period and re-opened with zero balances at the beginning of the next fiscal period.

The statement of change in owner's equity reflects how the investment by the owner in the business has changed. It incorporates the net income or net loss over the fiscal period with additional investments or withdrawals by the owner. The final capital amount is then included in the new balance sheet.

The classified balance sheet indicates the status of the assets, liabilities, and owner's equity. The balance sheet accounts are the permanent accounts of the business. The date of the balance sheet is always on a specified date (e.g., As at December 31, 20xx).

1. Look at the three financial statements that follow for Equity Sales & Service. Fill in the shaded areas on the financial statements. This should help you with the formatting of these statements.

Equity Sales & Service

INCOME STATEMENT

For the Year Ended December 31, 20xx

<i>Operating Revenue:</i>			
Gross Sales		194 000.00	
Less: Sales Returns and Allowances	1 850.00		
Sales Discount	850.00		
Net Sales			
<i>Cost of Merchandise Sold:</i>			
Inventory, January 1, 20xx		86 400.00	
Purchases	7 500.00		
Less: Purchases Returns and Allowances	240.00		
Purchases Discount	160.00		
Net Purchases			
Merchandise Available for Sale			
Inventory, December 31, 20xx		18 525.00	
Cost of Merchandise Sold			
Gross Profit on Sales			
Gross Profit on Operations			
<i>Operating Expenses:</i>			
Selling Expenses:			
Sales Salaries Expense	12 000.00		
Advertising Expense	14 000.00		
Miscellaneous Expense	8 000.00		
Total Selling Expenses			
Administrative Expenses			
Insurance Expense	850.00		
Supplies Expense	550.00		
Office Salaries Expense	12 000.00		
Total Administrative Expenses			
Total Operating Expenses			
Income from Operations			
<i>Other Revenue:</i>			
Interest Income		125.00	
Net Addition			125.00
Net Income			

Equity Sales & Service

STATEMENT OF CHANGE IN OWNER'S EQUITY

For the Year Ended December 31, 20xx

R. Chronditz, Capital, January 1, 20xx		55 493.00	
Add: Net Income			
Total			
Less: Withdrawals			34 000.00
R. Chronditz, Capital, December 31, 20xx			

Equity Sales & Service

BALANCE SHEET

As at December 31, 20xx

Assets			
Current Assets:			
Cash		44 900.00	
Accounts Receivable		8 425.00	
Merchandise Inventory		16 800.00	
Supplies		478.00	
Prepaid Insurance		750.00	
Total Current Assets			
Fixed Assets:			
Building		32 000.00	
Vehicle		39 000.00	
Total Fixed Assets			
Total Assets			
Liabilities			
Current Liabilities			
Accounts Payable		12 810.00	
Total Current Liabilities			
Long-Term Liabilities			
Mortgage Payable		39 000.00	
Total Long-Term Liabilities			
Total Liabilities			
Owner's Equity			
R. Chronditz, Capital			
Total Liabilities and Owner's Equity			

2. For each of the following accounts, indicate on which financial statement(s) they would appear by putting a check mark (✓) in the appropriate column.

Account	Income Statement	Statement of Change in Owner's Equity	Balance Sheet
Beginning Capital			
Current Liabilities			
Advertising Expense			
Prepaid Insurance			
Merchandise Available for Sale			
Ending Capital			
Net Purchases			

Compare your responses with those in the Appendix, Section 2: Extra Help.



Enrichment

Technology



1. If you have access to an electronic spreadsheet, design three templates to be used for calculations. Prepare an income statement, a statement of change in owner's equity, and a balance sheet. Insert formulas where appropriate.
2. What are two advantages and two disadvantages of using electronic spreadsheets?



Compare your responses with those in the Appendix, Section 2: Enrichment.

CONCLUSION

In this section you defined and completed three different financial statements: the income statement, the statement of owner's equity, and the classified balance sheet. You identified that these three statements together indicate the status of a business. An income statement indicates how well a business is doing over a period of time by listing the income and expenses and calculating the net income (or net loss). A statement of owner's equity indicates how the investment by the owner (or investor) of a business has changed. Finally, a balance sheet indicates the status of assets, liabilities, and owner's equity.

By completing this section, Conrad, whom you were introduced to at the start of this section, can summarize the status of his business using these three financial statements. Now, Conrad can meet with the loans manager without having to submit all of his company's records.

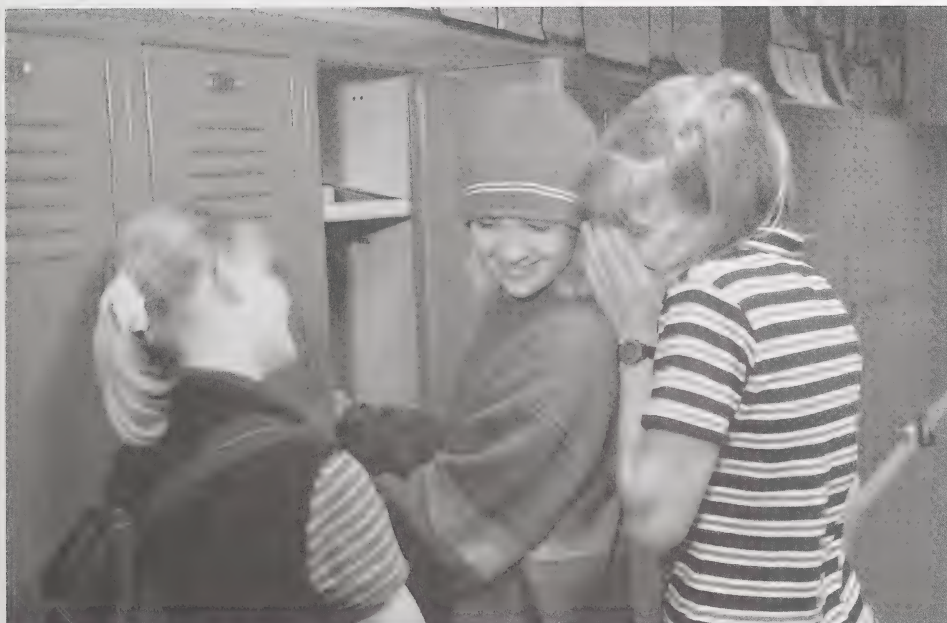


ASSIGNMENT

Turn to Assignment Booklet A and do the assignment for Section 2.



Closing the Ledger



THE end of the school year is here! Desks are tidied up, exams are written and marks recorded, and the school is closed for the summer break. Another cycle has come to an end, only to begin again in the fall.

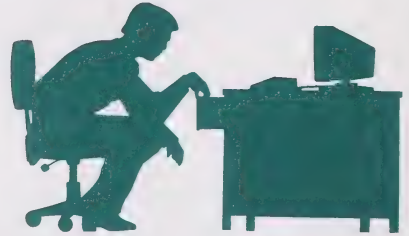
The accounting cycle for a merchandising business also has an ending. For instance, the fiscal period of one year has come to an end. The company accountant has prepared a worksheet, completed the financial statements, and is ready to begin another cycle. The only matter to complete now is the closing of the temporary accounts in the ledger. The closure of these accounts will remove all the balances in the revenue, cost, and expense accounts, and bring the owner's equity account into balance.

After completing this section, you should be able make adjusting and closing entries in the journal, post the entries to the ledger, and prepare a post-closing trial balance.

ACTIVITY 1

Journalizing Adjusting and Closing Entries

In Section 1 you examined adjusting entries and were shown the method to make the necessary adjustments on a worksheet. However, the worksheet is not a permanent record. The adjusting and closing entries must be first recorded in the general journal.



Adjusting Entries in the General Journal

As a review, look back to Section 1, Activity 2. The adjusting entries would appear in the general journal as follows. Note the heading *Adjusting Entries* at the beginning of the entries.

GENERAL JOURNAL						Page 14
	Date	Account Title	Post Ref.	Debit	Credit	
1		<i>Adjusting Entries</i>				1
2	20xx December 31	Supplies Expense		500.00		2
3		Supplies			500.00	3
4	31	Insurance Expense		31.00		4
5		Prepaid Insurance			31.00	5
6	31	Income Summary		10 800.00		6
7		Merchandise Inventory			10 800.00	7
8	31	Merchandise Inventory		14 000.00		8
9		Income Summary			14 000.00	9
10						10

Remember, the data in the adjustments columns of the worksheet is copied into the general journal exactly as it appears.

- Using the completed worksheet for Universal Sales Company, journalize the adjusting entries for the company on page 16 of the general journal.

WORKSHEET

For the Month Ended December 31, 20xx

ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1 Cash	111	16 000.00						16 000.00	
2 Accounts Receivable	112	3 300.00						3 300.00	
3 Merchandise Inventory	115	14 540.00		16 500.00	14 540.00			16 500.00	
4 Supplies	116	850.00			710.00			140.00	
5 Prepaid Insurance	117	660.00			430.00			230.00	
6 Store Equipment	121	1 100.00						1 100.00	
7 Accounts Payable	201		2 400.00						2 400.00
8 D. Muirhead, Capital	301		23 126.00						23 126.00
9 D. Muirhead, Drawings	302	7 800.00						7 800.00	
10 Income Summary	303			14 540.00	16 500.00	14 540.00	16 500.00		
11 Sales	401		75 330.00				75 330.00		
12 Sales Returns and Allowances	401.1	410.00				410.00			
13 Purchases	501	39 100.00				39 100.00			
14 Purchases Returns and Allowances	501.1		560.00				560.00		
15 Purchases Discount	501.2		804.00				804.00		
16 Delivery Expense	604	530.00				530.00			
17 Supplies Expense	608			710.00		710.00			
18 Salaries Expense	609	10 500.00				10 500.00			
19 Advertising Expense	612	720.00				720.00			
20 Rent Expense	622	6 000.00				6 000.00			
21 Insurance Expense	624			430.00		430.00			
22 Utilities Expense	633	710.00				710.00			
23		102 220.00	102 220.00	32 180.00	32 180.00	73 650.00	93 194.00	45 070.00	25 526.00
24 Net Income						19 544.00			19 544.00
25						93 194.00	93 194.00	45 070.00	45 070.00
26									

GENERAL JOURNAL						Page 16
	Date		Account Title	Post Ref.	Debit	Credit
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

Compare your responses with those in the Appendix, Section 3: Activity 1.

Closing Entries in the General Journal

The income statement reports the revenues and expenses and the resultant net income for a single accounting period. The revenue and expense accounts must have zero balances at the end of each period so that the net income figure reflects only this period's operations.



Closing entries accomplish two goals:

- Revenue, cost, and expense accounts are left with a zero balance ready to begin the new period.
- The revenue, cost, and expense balances are transferred to the income summary account. The balance of the income summary account is the net income or net loss for the period. The balance of the income summary account is transferred to the owner's capital account.

The closing entries for Universal Sales Company are shown in the general journal that follows. The heading *Closing Entries* eliminates the need to write an explanation after each entry.

The steps for completing the closing entries are indicated by coloured circles on the general journal. Descriptions of the steps are also provided.

GENERAL JOURNAL						Page 17
	Date	Account Title	Post Ref.	Debit	Credit	
1		<i>Closing Entries</i>				1
2	20xx December 31	Sales		75 330.00		2
3		Purchases Returns and Allowances		560.00		3
4		Purchases Discount		804.00		4
5		Income Summary			76 694.00	5
6	31	Income Summary		59 110.00		6
7		Sales Returns and Allowances			410.00	7
8		Purchases			39 100.00	8
9		Delivery Expense			530.00	9
10		Supplies Expense			710.00	10
11		Salaries Expense			10 500.00	11
12		Advertising Expense			720.00	12
13		Rent Expense			6 000.00	13
14		Insurance Expense			430.00	14
15		Utilities Expense			710.00	15
16	31	Income Summary		19 544.00		16
17		D. Muirhead, Capital			19 544.00	17
18	31	D. Muirhead, Capital		7 800.00		18
19		D. Muirhead, Drawings			7 800.00	19
20						20

Steps in Completing the Closing Entries

- 1 Debit each account in the income statement credit column of the worksheet (except the merchandise inventory account). Credit the income summary account for the total of these accounts.
- 2 Credit each account in the income statement debit column of the worksheet (except the merchandise inventory account). Debit the income summary account for the total of these accounts.



- 3 If you were to post the journal now, you would find that the balance of the income summary account is the same as the net income figure at the bottom of the worksheet. The net effect of transferring the revenues and expenses into the income summary account produces the net income figure in the income summary account.

The net income belongs to the owner. Transfer the income summary account balance to the capital account by debiting income summary for the net income figure shown in the worksheet and crediting the capital account. In the case of a net loss, income summary will have a debit balance; to close the income summary account, you must debit capital and credit income summary.

- 4 Close the owner's drawings account by debiting the capital account and crediting the drawings account for the amount of the drawings shown in the balance sheet debit column of the worksheet.

The net effect of the closing entries is to

- produce a zero balance in all revenue, cost, expense, and drawings accounts
- transfer the net income to the capital account



2. Look at the partially completed worksheet for Travolta Company. Complete the closing entries on the general journal form provided.

Travolta Company

WORKSHEET

For the Year Ended December 31, 20xx

ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1 Cash	101	26 900.00						26 900.00	
2 Accounts Receivable	105	6 225.00						6 225.00	
3 Merchandise Inventory	120	14 150.00		12 500.00	14 150.00			12 500.00	
4 Supplies	125	1 475.00			575.00			900.00	
5 Prepaid Insurance	127	2 350.00			1 950.00			400.00	
6 Building	130	12 500.00						12 500.00	
7 Equipment	140	7 850.00						7 850.00	
8 Accounts Payable	201		5 500.00						5 500.00
9 Bank Loan Payable	210		14 400.00						14 400.00
10 J. Travolta, Capital	301		35 695.00						35 695.00
11 J. Travolta, Drawings	302	4 575.00						4 575.00	
12 Income Summary	303					14 150.00	12 500.00		
13 Sales	401		61 500.00	14 150.00	12 500.00		61 500.00		
14 Sales Returns and Allowances	401.1	490.00				490.00			
15 Purchases	501	27 500.00				27 500.00			
16 Purchases Returns and Allowances	501.1		550.00				550.00		
17 Purchases Discount	501.2		470.00				470.00		
18 Salaries Expense	601	13 900.00				13 900.00			
19 Supplies Expense	625			575.00		575.00			
20 General Expense	626	200.00				200.00			
21 Insurance Expense	627			1 950.00		1 950.00			
22		118 115.00	118 115.00	29 175.00	29 175.00	58 765.00	75 020.00	71 850.00	55 595.00
23						16 255.00			16 255.00
24						75 020.00	75 020.00	71 850.00	71 850.00
25									

GENERAL JOURNAL						Page 29
	Date	Account Title	Post Ref.	Debit	Credit	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13						13
14						14
15						15
16						16
17						17

Compare your responses with those in the Appendix, Section 3: Activity 1.

ACTIVITY 2

Posting Adjusting and Closing Entries

Now that the adjusting and closing entries have been journalized, they need to be posted to the ledger. There is nothing special about posting these entries to the ledger, as it is similar to the earlier sections. Look at the closed ledger that follows for Omni Merchandising Company. Note that in the ledgers you are given the balances of each account at the end of the fiscal period. Normally, there would be many entries leading up to those balances.

Account *J. Brown, Capital*

Account No.

301

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			CR	28 660.00	1
2	31		G13		11 910.00	CR	40 570.00	2
3	31		G13	3 500.00		CR	37 070.00	3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	3 500.00	1
2	31		G13		3 500.00		0.00	2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		G12	10 800.00		DR	10 800.00	1
2	31		G12		9 600.00	DR	1 200.00	2
3	31		G13		47 680.00	CR	46 480.00	3
4	31		G13	34 570.00		CR	11 910.00	4
5	31		G13	11 910.00			0.00	5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			CR	46 900.00	1
2	31		G13	46 900.00			0.00	2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	370.00	1
2	31		G13		370.00		0.00	2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	250.00	1
2	31		G13		250.00		0.00	2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	21 000.00	1
2	31		G13		21 000.00		0.00	2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			CR	420.00	1
2	31		G13	420.00			0.00	2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			CR	360.00	1
2	31		G13	360.00			0.00	2
3								3
4								4
5								5

Account *Rent Expense*

Account No.

603

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	1 200.00	1
2	31		G13		1 200.00		0.00	2
3								3
4								4
5								5

Account *Supplies Expense*

Account No.

605

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		G12	700.00		DR	700.00	1
2	31		G13		700.00		0.00	2
3								3
4								4
5								5

Account *Salaries Expense*

Account No.

607

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	10 600.00	1
2	31		G13		10 600.00		0.00	2
3								3
4								4
5								5

Account *Insurance Expense*

Account No.

610

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		G12	300.00		DR	300.00	1
2	31		G13		300.00		0.00	2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	150.00	1
2	31		G13		150.00		0.00	2
3								3
4								4
5								5

Notice, in particular, the income summary account.

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		G12	10 800.00		DR	10 800.00	1
2	31		G12		9 600.00	DR	1 200.00	2
3	31		G13		47 680.00	CR	46 480.00	3
4	31		G13	34 570.00		CR	11 910.00	4
5	31		G13	11 910.00			0.00	5

The items in the income summary account are explained in the following chart.

Line 1	debit of \$10 800.00	first adjusting entry: removing the old (beginning) merchandise from the merchandise inventory account
Line 2	credit of \$9600.00	second adjusting entry: adding the new (ending) merchandise into the merchandise inventory account
Line 3	credit of \$47 680.00	first closing entry: closing sales, purchases returns & allowances, and purchases discount
Line 4	debit of \$34 570.00	second closing entry: closing sales returns & allowances, sales discount, purchases, and all the expense accounts
Line 5	debit of \$11 910.00	third closing entry: closing the income summary account into the capital account

1. The drawings account balance of \$3500 has been closed out. To which account was it closed?
2. To which account was the sales account closed?
3. To which account were the expense accounts closed?

4. To which account was the final balance in the income summary account closed?

Compare your responses with those in the Appendix, Section 3: Activity 2.

ACTIVITY 3

The Post-Closing Trial Balance

To help ensure that no errors have been introduced into the ledger during the adjusting and closing process, another trial balance is prepared. All existing balances from the general ledger are listed to prove the equality of debits and credits after the adjusting and closing journal entries have been posted. Such a trial balance is called a post-closing trial balance. The post-closing trial balance for Omni Merchandising Company follows.

Omni Merchandising Company			
POST-CLOSING TRIAL BALANCE			
As at December 31, 20xx			
Account Title	No.	Debit	Credit
Cash	111	20 500.00	
Accounts Receivable	114	4 750.00	
Merchandise Inventory	116	9 600.00	
Supplies	117	420.00	
Prepaid Insurance	120	1 500.00	
Furniture & Fixtures	130	6 000.00	
Automobile	150	9 500.00	
Accounts Payable	201		4 200.00
Mortgage Payable	210		11 000.00
J. Brown, Capital	301		37 070.00
		52 270.00	52 270.00

Accounts with a zero balance must not be listed on the post-closing trial balance.

If all adjustments and closing entries are complete and correct, all accounts following the capital account will have a zero balance.

1. Use the worksheet from Cabaret Company to journalize the adjusting and closing entries on page 7 of the general journal provided.

Cabaret Company

WORKSHEET

For the Year Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	101	26 900.00						26 900.00	
2	Accounts Receivable	105	6 225.00						6 225.00	
3	Merchandise Inventory	120	14 150.00		12 500.00	14 150.00			12 500.00	
4	Supplies	125	1 475.00			575.00			900.00	
5	Prepaid Insurance	127	2 350.00			1 950.00			400.00	
6	Building	130	12 500.00						12 500.00	
7	Equipment	140	7 850.00						7 850.00	
8	Accounts Payable	201		5 500.00						5 500.00
9	Bank Loan Payable	210		14 400.00						14 400.00
10	J. Rodriguez, Capital	301		35 695.00						35 695.00
11	J. Rodriguez, Drawings	302	4 575.00							
12	Income Summary	303			14 150.00	12 500.00	14 150.00	12 500.00		
13	Sales	401		61 500.00				61 500.00		
14	Sales Returns and Allowances	401.1	490.00				490.00			
15	Purchases	501	27 500.00				27 500.00			
16	Purchases Returns and Allowances	501.1		550.00				550.00		
17	Purchases Discount	501.2		470.00				470.00		
18	Salaries Expense	601	13 900.00				13 900.00			
19	Supplies Expense	625			575.00		575.00			
20	General Expense	626	200.00				200.00			
21	Insurance Expense	627			1 950.00		1 950.00			
22										
23			118 115.00	118 115.00	29 175.00	29 175.00	58 765.00	75 020.00	71 850.00	55 595.00
24	Net Income						16 255.00			16 255.00
25							75 020.00	75 020.00	71 850.00	71 850.00
26										

GENERAL JOURNAL							Page 7
	Date		Account Title	Post Ref.	Debit	Credit	
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
26							26

2. The general ledger for Cabaret Company is given. Post the adjusting and closing entries from question 1 to the ledger accounts.

Account *Cash*

Account No.

101

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	26 900.00	1
2									2
3									3
4									4
5									5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	6 225.00	1
2									2
3									3
4									4
5									5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	14 150.00	1
2									2
3									3
4									4
5									5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	1 475.00	1
2									2
3									3
4									4
5									5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	2 350.00	1
2									2
3									3
4									4
5									5

Account *Building*

Account No.

130

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	12 500.00	1
2									2
3									3
4									4
5									5

Account *Equipment*

Account No.

140

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	7 850.00	1
2									2
3									3
4									4
5									5

Account *Accounts Payable*

Account No.

201

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			CR	5 500.00	1
2									2
3									3
4									4
5									5

Account *Bank Loan Payable*

Account No.

210

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			CR	14 400.00	1
2									2
3									3
4									4
5									5

Account *J. Rodriguez, Capital*

Account No.

301

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			CR	35 695.00	1
2								2
3								3
4								4
5								5

Account *J. Rodriguez, Drawings*

Account No.

302

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	4 575.00	1
2								2
3								3
4								4
5								5

Account *Income Summary*

Account No.

303

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1			✓					1
2								2
3								3
4								4
5								5

Account *Sales*

Account No.

401

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			CR	61 500.00	1
2								2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	490.00	1
2								2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	27 500.00	1
2								2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			CR	550.00	1
2								2
3								3
4								4
5								5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			CR	470.00	1
2								2
3								3
4								4
5								5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	13 900.00	1
2									2
3									3
4									4
5									5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1									1
2									2
3									3
4									4
5									5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	200.00	1
2									2
3									3
4									4
5									5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1									1
2									2
3									3
4									4
5									5

3. Prepare a post-closing trial balance for Cabaret Company.

[illegible]

Compare your responses with those in the Appendix, Section 3: Activity 3.

FOLLOW-UP ACTIVITIES

If you had difficulties understanding the concepts in the activities, it is recommended that you do the Extra Help. If you have a clear understanding of the concepts, it is recommended that you do the Enrichment.

Extra Help

Closing the ledger involves closing all the temporary accounts (the accounts that appear on the income statement), adjusting the capital account to bring it into balance, and completing a post-closing trial balance (which includes only permanent accounts from the balance sheet).



1. Would the following accounts be open or closed after the ledger has been closed? Place a check mark (✓) in the appropriate column.

Account Title	Open	Closed
Cash		
Purchases		
Income Summary		
Advertising Expense		
Owner's Equity		
Revenue		
Sales Discounts		

2. Look at the following general journal that contains closing entries. Correct the errors and redo the journal on the form provided.

GENERAL JOURNAL						Page 14
	Date	Account Title	Post Ref.	Debit	Credit	
1		<i>Closing Entries</i>				1
2	20xx December 31	Income Summary	303	54 000.00		2
3		Sales	401		51 000.00	3
4		Purchases Returns and Allowances	501.1		2 000.00	4
5		Purchases Discount	501.2		1 000.00	5
6						6
7	31	Income Summary	303			7
8		Sales Returns and Allowances	401.1		845.00	8
9		Purchases	501		13 000.00	9
10		Salaries Expense	601		4 700.00	10
11		Miscellaneous Expense	625		5 400.00	11
12						12
13	31	Income Summary	303	27 450.00		13
14		Capital	302		27 450.00	14
15						15
16	31	J. Roberts, Drawings	302	4 000.00		16
17		J. Roberts, Capital	301		4 000.00	17
18						18

GENERAL JOURNAL							Page
	Date	Account Title	Post Ref.	Debit	Credit		
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18

Compare your responses with those in the Appendix, Section 3: Extra Help.



Enrichment

Trojan Supplies had a fire, and many of their account records were destroyed. The following information was salvaged.

- The cash account (101) balance was \$21 000.
- The accounts receivable (105) balance was \$5200.
- The beginning merchandise inventory (116) was \$13 580, purchases were \$4000, and the cost of merchandise sold was \$4620.
- The supplies account (117) began with \$495, and there was a supplies expense of \$110.
- Prepaid insurance (120) began with \$1200 on January 1, 20xx. The policy was for one year.
- The furniture and fixtures account (125) was \$8200.
- The accounts payable (201) balance was \$5385, and the mortgage payable (210) balance was \$10 000.

1. Calculate the ending inventory.
2. Calculate the capital account (301) for Frank Eikert, owner.
3. Complete the post-closing trial balance for June 30, 20xx.

Account Title	No.	Debit	Credit

Compare your responses with those in the Appendix, Section 3: Enrichment.

CONCLUSION

The end of the accounting cycle is now here! Just as the end of the school year involves closing of books, cleaning up the school locker, and taking a break, so does the closing of the ledgers for a business. The preparation of financial statements is a time for reflection. How well did the business perform this past year? What changes have occurred in owner's equity? What changes should be made in the future with respect to merchandise inventory? These and other questions may now be answered so that when the business begins another fiscal period, it will be better prepared to meet the challenges of the business world. You now possess the basic tools for making adjusting and closing entries in the journal, posting these entries to the ledger, and preparing a post-closing trial balance. Congratulations!

In the next section, you will learn about payroll and how it fits in with one of the expenses you've used—salaries expense.

ASSIGNMENT

Turn to Assignment Booklet B and do the assignment for Section 3.



Payroll



DANIEL was excited about his new job as an architect at the small architectural firm. His starting salary was \$2000 per month! Daniel had never earned this much money and eagerly opened his pay envelope at the end of his first month.

“Oh, there must be something wrong!” exclaimed Daniel. “This cheque is only for \$1422. I earn \$2000 a month.”

The payroll clerk, Yvette, smiled at Inga. This was not the first time that Yvette had heard these comments from a new employee.

“Deductions for income tax, Canada Pension Plan, Employment Insurance, health care, and parking have been taken from your cheque. Your net pay is \$1422. Welcome to the world of work!” answered Yvette.

Daniel looked at his cheque and the cheque stub that accompanied it, and said, “I guess I have a lot to learn about working!”

In this section you will review the legislation and taxation requirements related to payroll; calculate gross pay, deductions, and net pay; and record journal entries for the payroll register, the employer’s share of contributions, the payment of payroll, and the payroll liabilities.



SECTION

4

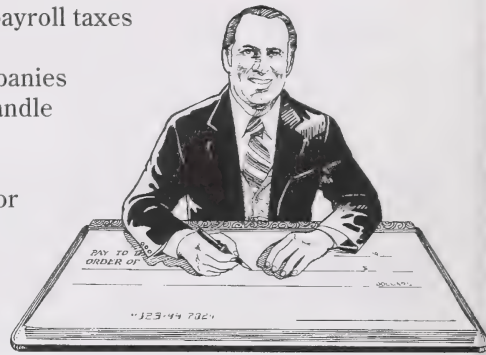
ACTIVITY I

Payroll Legislation and Tax Requirements

Payment for labour and the associated payroll taxes are two of the largest expenses for most businesses. For this reason, many companies operate a separate department just to handle payroll.

▼
payroll: amount paid to employees for the service that they provide for a period of time

income tax: a deduction from an employee's pay to provide funds for governments



The payroll department is responsible for maintaining a list of all the employees' names, social insurance numbers, hours worked, rates of pay, and tax status. It must make deductions from employees' pay for **income tax**, Canada Pension, Employment

Insurance, and any other deductions which may be required. The payroll department is also responsible for paying employees the correct amount of salary on time.

Most businesses use a computer to help them record, calculate, and distribute payroll. Accuracy is assured and the tedious calculation of each person's salary is simplified by the use of the computer. Government regulations determine how long an employee is allowed to work each day and each week. Regulations can vary from province to province and from time to time. Some groups of employees have better conditions than other groups due to negotiated agreements between unions and employers.

In most cases employees work eight hours per day, five days a week, for a total of forty hours in one week. Any hours worked in excess of forty hours may be paid at a higher rate of pay, usually at one-and-one-half times the regular pay. Union contracts may also require higher rates of pay for work performed on special days and certain designated holidays.

Calculation of Income Tax

▼
Personal Tax Credit Return: a form used to obtain basic personal information from an employee so that the employee's tax can be calculated

Not everyone has income tax deducted at the same rate and in the same fashion. When an employee is hired by a business, the first form to be completed by the employee is the **Personal Tax Credit Return** form, often referred to as the TD1. The more dependants the employee has, the less tax is deducted.

Example

Suppose Wayne Ferguson is a newly hired employee. The payroll clerk will have Wayne complete a TD1 form. Wayne's form is shown on the following pages.

PERSONAL TAX CREDITS RETURN

instructions on page 2 for completing this return.

a (capital letters) FERGUSON		Usual first name and initials WAYNE T.	Employee number 479-2
Box 447		For non-residents only – country of permanent residence	Social insurance number 6 1 8 7 2 9 8 3 2
VERHAUG, ALBERTA	Postal code TOM 3B0		Date of birth Year: 1 9 6 2 Month: 0 9 Day: 2 2

Personal amount – Everyone can claim \$7,131 as the basic personal amount. If you choose not to claim this amount are a non-resident, see section 1 on page 3.	\$ 7131	1
Spouse amount – You may be able to claim an amount for supporting your spouse if you are married or have a common-law. See section 2 on page 3.	6661	2
Spouse amount – You may be able to claim an equivalent-to-spouse amount if you are single, divorced, widowed, or widowed. See section 3 on page 3.		3
Amount for infirm dependants age 18 or older – You may be able to claim an amount for infirm dependants age 18 or older who are related to you. See section 4 on page 3.		4
Pension income amount – You can claim your eligible pension income or \$1,000, whichever amount is less. See section 5 on page 4.		5
Spouse amount – You can claim an amount if you will be 65 or older at the end of the year and your estimated net income from all sources for the year will be \$25,921 or less. See section 6 on page 4.		6
Tuition and education amounts (full-time) – You can claim your tuition fees and \$200 for each month you are enrolled as a student. See section 7 on page 4.		7
Tuition and education amounts (part-time) – You can claim your tuition fees and \$60 for each month you are studying in a course that qualifies for the education deduction. See section 8 on page 4.		8
Disability amount – You can claim \$4,233 if you are claiming the disability amount by using Form T2201, <i>Disability Tax Credit Certificate</i> . See section 9 on page 4.		9
Spouse amount – You may be able to claim an amount if you take care of your parent or grandparent age 65 or older or an infirm dependant age 18 or older who lives with you. See section 10 on page 4.		10
Amounts transferred from your spouse or dependants – You can transfer any of the following amounts that your spouse or dependants do not need to reduce their federal income tax to zero.		
Age amount – See item 11 on page 4.		11
Pension income amount – See item 12 on page 4.		12
Disability amount – See item 13 on page 4.		13
Tuition and education amounts – See item 14 on page 4.		14
Total personal tax credit amounts. Add lines 1 to 14.	\$ 13792	

Use the claim codes on page 2 to determine which claim code applies to you. Enter this code in box **A**.

If the total of all your personal tax credit amounts is more than your total employment income from all sources for the year, your claim code is "E".

6	A
----------	----------

Personal tax to be deducted – If you receive other income, you may want to have more tax deducted from your other income. By doing this, you may not have to pay as much tax when you file your income tax return. To use this option, state the amount of additional tax you want to have deducted from each pay. To change your election later, you have to complete a new personal tax credits return.

\$ _____

I certify that the information given in this return is, to the best of my knowledge, correct and complete.

Signature Wayne Ferguson Date February 2, 2000

Instructions for completing your personal tax credits return

Complete this return if you have a new employer or payer, and you will receive one or more of the following types of income:

- salary, wages, commissions, pensions, or any other remuneration; or
- Employment Insurance benefits.

You **do not** have to file a new return every year unless your marital status changes or you expect a change in your personal credits for that year. Complete a new return no later than seven days after the change.

If you make regular spousal support payments, or if you regularly contribute to a registered retirement savings plan (RRSP) during the year, you can reduce the amount of tax to be withheld from your income. To make this request, you have to write to any tax services office for a letter of authority. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

If you receive, non-employment income, such as a pension or Old Age Security, and you want to have extra tax deducted at source, you can complete Form TD3, *Request for Income Tax Deduction on Non-Employment Income*, or complete the "Additional tax to be deducted" section on page 1.

If you need help, ask your employer or payer, or call your tax services office. You can find the telephone number in the Government of Canada section of your telephone book.

After you complete this return, give pages 1 and 2 to your employer. Keep the confidential calculations on pages 3 and 4 for your records.

It is an offence to file a false return.

Deduction for living in a prescribed zone (e.g., Yukon, Nunavut, or Northwest Territories)

If you live in **Yukon, Nunavut, the Northwest Territories**, or another prescribed zone for more than six months in a row, beginning or ending this year, you can claim:

- \$7.50 for each day you live in the prescribed zone; or
- \$15 for each day you live in the prescribed zone, if during that time you live in a dwelling that you maintain, and you are the only person living in that dwelling who is claiming this deduction.

\$

For more information, get Form T2222, *Northern Residents Deductions*, and the publication called *Northern Residents Deductions – Places in Prescribed Zones* from Internet at www.c CRA-ADRC.gc.ca, or by calling 1-800-959-2221

Additional information for employers who use computer payroll programs. (Optional)

If you reside in one of the provinces indicated below and your employer uses a computer payroll program, the following information will be used to calculate your provincial tax and surtax reduction. If you do not reside in one of these provinces, you do not need to fill in this box.

If you reside in **Ontario, Manitoba, Saskatchewan, or British Columbia**, enter the number of dependants you have under 18 years old at the end of the year.

Notes

- For **Ontario, Manitoba, and Saskatchewan** residents, only the spouse with the higher net income can claim for a dependant.
- For **Ontario, Manitoba, or British Columbia** residents, do not include a child claimed for the equivalent-to-spouse amount on line 3 on page 1.

Claim codes

Total claim amount	Claim code	Total claim amount	Claim code
No claim amount	0	\$13,458.01 – 15,039	6
Minimum \$7,131	1	\$15,039.01 – 16,621	7
\$7,131.01 – 8,712	2	\$16,621.01 – 18,202	8
\$8,712.01 – 10,294	3	\$18,202.01 – 19,784	9
\$10,294.01 – 11,877	4	\$19,784.01 – 21,368	10
\$11,877.01 – 13,458	5	\$21,368.01 and over (Manual calculation required by employer)	X

No tax withholding required

E

Everyone can claim \$7,131 as the basic amount. If you choose to claim this amount, enter \$7,131 on line 1 on page 1. If you choose not to claim this amount (e.g., when you have more than one employer or payer and you have already claimed the basic personal amount), enter 0 in box A on page 1. Do not complete sections 2 to 14.

If you are a non-resident, and you are including 90% or more of your annual world income when determining your taxable income in Canada, you can claim certain personal amounts. If you are including less than 90% of your annual world income, enter 0 in box A on page 1. If you are not sure about your non-resident status, or need more information, call any tax services office or the International Tax Services Office.

If you want additional tax to be deducted, complete the appropriate section on page 1.

Spousal amount

You may be able to claim an amount for supporting your spouse if you are married or have a common-law spouse.

If you marry during the year, your spouse's net income for the year includes the income earned before and during the marriage.

Generally, a common-law spouse is a person of the opposite sex with whom you live in a common-law relationship for any continuous period of at least 12 months, including any period of separation (due to a breakdown in the relationship) of less than 90 days. It can also be a person of the opposite sex with whom you live in a common-law relationship and who is the natural or adoptive parent of your child. If you are not sure of your marital status or need more information, call any tax services office.

If your spouse's net income for the year will be:

- \$6,661 or more, you cannot make a claim; enter 0 on line 2 on page 1;
- \$606 or less, enter \$6,055 on line 2 on page 1; or
- more than \$606 but less than \$6,661, complete the following calculation:

Base amount		\$6,661
Minus: Spouse's net income	-	0
Enter this amount on line 2 on page 1.	=	6661

Equivalent-to-spouse amount

You may be able to claim an equivalent-to-spouse amount if you are single, divorced, separated, or widowed, and you support a dependant who is:

- under 18, your parent or grandparent, or mentally or physically infirm;
- related to you by blood, marriage, or adoption; and
- living with you, in Canada, in a home that you maintain (a dependant may live away from home while attending school).

If your dependant's net income for the year will be:

- \$6,661 or more, you cannot make a claim; enter 0 on line 3 on page 1;
- \$606 or less, enter \$6,055 on line 3 on page 1; or
- more than \$606 but less than \$6,661, complete the following calculation:

Your equivalent-to-spouse claim is for an infirm dependant age 18 or older, you may be able to claim an amount in section 4. Otherwise, any person you claim here cannot be claimed again in section 4.

Base amount		\$6,661
Minus: Dependant's net income	-	
Enter this amount on line 3 on page 1.	=	

Amount for infirm dependants age 18 or older

You may be able to claim an amount for each infirm dependant age 18 or older who has a physical or mental infirmity and who is your or your spouse's:

If your dependant's net income for the year will be:

- \$7,131 or more, you cannot make a claim; enter 0 on line 4 on page 1; or
- less than \$7,131, complete the following calculation:

• child or grandchild; or

• parent, grandparent, brother, sister, aunt, uncle, niece, or nephew, who resides in Canada.

Base amount		\$7,131
Minus: Dependant's net income	-	
If more than \$2,353, enter \$2,353.		
Minus: Equivalent-to-spouse amount claimed for this dependant in section 3	-	
Enter this amount on line 4 on page 1.	=	

You have to complete a separate calculation for each infirm dependant you have.

Eligible pension income amount

Eligible pension income includes pension payments received from a pension plan or fund as a life annuity, and foreign pension payments. It does not include payments from the Canada Pension Plan or Quebec Pension Plan, Old Age Security, guaranteed supplements, or lump-sum withdrawals from a pension fund.

If you receive an eligible pension income, you can claim your eligible pension income up to \$1,000, whichever amount is less.

Enter this amount on line 5 on page 1. _____

6. Age Amount

If you will be 65 or older at the end of the year and your estimated net income from all the sources for the year will be:

- \$49,134 or more, you cannot make a claim; enter 0 on line 6 on page 1;
- \$25,921 or less, enter \$3,482 on line 6 on page 1; or
- more than \$25,921, but less than \$49,134, complete the calculation.

Maximum age amount		\$3,482
Annual estimated net income		2
Minus: Base amount	–	\$25,921
Line 2 minus line 3	=	4
Multiply the amount on line 4 by 15%		–
Line 1 minus line 5. (If negative, enter 0.) Enter this amount on line 6 on page 1.	=	

7. Tuition and education amounts (full-time)

Enter your tuition fees for courses you will take in the year, to attend a university, college, or an institution that the Minister of Human Resources Development has certified.

Add \$200 for each month in the year that you will be enrolled full-time in a qualifying educational program at a university, college, or a school offering job retraining courses or correspondence courses.

Subtotal

Subtract any scholarships, fellowships, or bursaries you will receive in the year (do not report the first \$500).

Enter the amount on line 7 on page 1. (If the amount is negative, enter 0.)

8. Tuition and education amounts (part-time)

Enter your tuition fees that are more than \$100 in total for part-time courses you will take in the year at a designated educational institution.

Add \$60 for each month in the year that you will be enrolled in a course that will last at least 3 consecutive weeks and involve a minimum of 12 hours of course time per month at a designated educational institution. You cannot claim both the part-time and full-time education tax credit in the same month.

Enter this amount on line 8 on page 1.

9. Disability amount

Enter \$4,233 if you are severely impaired, mentally or physically, and are claiming the disability amount by using Form T2201, *Disability Tax Credit Certificate*. Such an impairment has to markedly restrict your daily living activities. The impairment has to last, or be expected to last, for a continuous period of at least 12 months.

Enter this amount on line 9 on page 1.

10. Caregiver amount

If you take care of your parent or grandparent age 65 or older, or an infirm dependant age 18 or older, **who lives with you** in a home that you maintain, and your dependant's net income for the year will be:

- \$13,853 or more, you cannot make a claim; enter 0 on line 10 on page 1; or
- less than \$13,853, complete the calculation.

You cannot claim this amount if you or anyone else is claiming an **infirm dependant amount** for the dependant.

You have to complete a separate calculation for each qualified dependant.

Base amount		\$13,853
Minus: Dependant's net income	–	
Line 1 minus line 2. If more than \$2,353, enter \$2,353.	=	
Minus: equivalent-to-spouse amount claimed in section 3 for this dependant	–	
Line 3 minus line 4. (If negative, enter 0.) Enter this amount on line 10 on page 1.	=	

If any other person also contributes to the support of the dependant, the combined amount that you and that other person claim cannot be more than the amount on line 5.

Amounts transferred from your spouse or dependants

You can transfer any of the following amounts that your spouse or dependants do not need to reduce their federal income tax to zero.

11. Age amount – If your spouse will be 65 or older this year, you can claim any unused balance of the age amount, to a maximum of \$3,482. Enter this amount on line 11 on page 1.

12. Pension income amount – If your spouse receives eligible pension income, you can claim any unused balance of the pension income amount, to a maximum of \$1,000. Enter this amount on line 112 on page 1.

13. Disability amount – If your spouse or dependant qualifies for the disability amount, you can claim the unused balance of their disability amount, to a maximum of \$4,233 for each person. Enter this amount on line 13 on page 1.

14. Tuition and education amounts (full or part-time) – If you are supporting a spouse, child, or grandchild attending a university, college, or certified educational institution, you can claim the unused balance of their tuition and education amounts, to a maximum of \$5,000 for each person. Enter this amount on line 14 on page 1.

From the TD1 form ¹(available from Canada Customs and Revenue Agency) you can see that Wayne is married. His wife does not work outside of the home and is therefore considered a dependant. Wayne is allowed to earn a certain amount without paying any taxes.

7 131	basic personal exemption for Wayne
+ 6 661	for his wife
<u>13 792</u>	Total Claim Amount

The calculation shows that Wayne is allowed to earn \$13 792 before he has to pay any income tax. From the table given, this amount corresponds to a **net claim code** of 6. You will use this information when you calculate Wayne's pay later in this section.

Canada Pension Plan (CPP)

The Canada Pension Plan was enacted in 1965 and came into force on January 1, 1966. It covers nearly all employed and self-employed persons in Canada (except Quebec) who are between the ages of 18 and 70 and who earn more than a minimum level of earnings. The rate for 2000 was 3.9% of earnings for employees and employers, for a total contribution of 7.8%.

The payroll clerk must deduct the amount payable by the employee for Canada Pension Plan, match this amount from the employer, and submit the entire amount to the federal government. The maximum contribution by employees for 2000 was \$1329.90.

Employment Insurance (EI)

Employment Insurance is an income insurance plan provided by the federal government to protect workers against loss of employment. Again, both the employer and the employee make contributions to the fund, based on a percentage of the employee's salary. These contributions, along with a contribution from the federal government, provide a common fund that pays unemployed workers. To qualify, you must have been out of work a certain number of weeks. The employee premium rate for the year 2000 was 2.4%. The maximum premium for employees for 2000 is \$936.

Using Tax Tables

Refer to the information about Wayne Ferguson. Wayne earns a monthly salary of \$2750, and it has been determined that his net claim code is 6. Find the table in the Appendix called Alberta Federal and Provincial Monthly Tax Deductions. Locate Wayne's salary in the first column and go across that column until you reach net claim code 6. The amount of income tax payable by Wayne is \$373.90.

¹ Canada Customs and Revenue Agency, *Personal Tax Credit Return*. Form reproduced with permission of the Minister of Supply and Services Canada, 2000.

Now use the table in the Appendix called Canada Pension Plan Contributions. Again, find Wayne's monthly pay. The amount of Canada Pension Plan payable by Wayne is \$95.88. The employer also has to contribute the same amount, which is placed in a separate account.

Finally, use the Employment Insurance Premiums table. Again, find Wayne's monthly pay and determine the amount that he has to pay. Since the tables show weekly deductions, find the EI premium for \$687.50 ($2750 \div 4$). This amount is \$66 ($\$16.50 \times 4$). The employer has to pay 1.4 times this amount, which is placed in a separate account.

At this point, you have gathered the following information about Wayne Ferguson:

Gross Pay		2750.00
Deductions:		
Income Tax	373.90	
CPP	95.88	
EI	<u>66.00</u>	
Total Deductions		<u>535.78</u>
Net Pay		<u>2214.22</u>

▼
take-home pay: the net earnings received after all deductions from the gross pay
 ▲

Wayne's net pay is \$2214.22. This is often called **take-home pay**.

Additional Deductions

All employees pay income tax, CPP, and EI, but many employees have additional deductions from their gross pay. Additional deductions may be made for the following items:

- dental plans
- health care plans
- Canada Savings Bonds or Registered Retirement Savings Plans
- union dues
- charitable donations



As of January 1, 1995, calculation tables are available from Canada Customs and Revenue Agency on the Internet. These tables can be used to calculate deductions for CPP, EI, and income tax. Employers and users are able to download the tables from the Internet. Source deduction publications for all provinces and territories, the TD1, and the Payroll Deduction Formulas for Computer Programs are also available on Canada Customs and Revenue Agency's Internet site.

1. Complete the following chart by calculating the monthly income tax, CPP, and EI for each of the employees. Use the monthly deduction tables for income tax and CPP provided in the Appendix. The first one has been done for you.

Name	Net Claim Code	Gross Pay	Income Tax	CPP	EI	Net Pay
R. Ruggerio	2	2 788.00	518.00	97.36	66.92	2 105.72
S. Ainslie	1	2 745.00				
G. Ewasiuk	3	2 740.00				
V. Jorgensen	2	2 690.00				
L. Tashahaki	1	2 700.00				
S. Stannards	5	2 780.00				
Total						

2. What are the total deductions for the previous table?
3. To ensure that the table balances, complete the following formula.

Total Gross Pay \$ _____

Less Total Deductions \$ _____

Equals Total Net Pay \$ _____

4. What is an employee's net claim code? What is the purpose of a net claim code?
5. List three deductions that might be made from an employee's pay that are not compulsory.

Compare your responses with those in the Appendix, Section 4: Activity 1.

This first activity introduced you to payroll legislation. Activity 2 will provide you with information about how a payroll clerk calculates the payroll for a company.

ACTIVITY 2

Calculating and Recording the Payroll

When employees' gross and net earnings have been determined, they must be entered into a permanent record. The usual method is to enter the earnings and deductions for each employee into a computerized payroll account or **payroll register**. It is sometimes called the *payroll journal*, although it is really not a journal in the accepted accounting sense of the term.

▼ **payroll register:** a special accounting record that summarizes details of the earnings and deductions of all employees

The Payroll Register

If a manual payroll register is used, it is often a double-page record with columns for each item, the final column being the amount of the employee's net earnings or take-home pay.

PAYROLL REGISTER							
	Empl. No.	Employee's Name	Net Claim Code	Total Hours	Earnings		
					Regular	OT	Total
1	2	Chambers, John	4	44	600.00	90.00	690.00
2	11	Davidson, Peter	1	40			
3	19	Johanessen, Sig	3	40			
4	42	Klawchuk, Otto	1	44			
5	31	Pon, William	1	46			
6	29	Rantucci, Willy	2	40			
7	20	Watson, Helen	1	43			
8							
9							
10		Total					

FOR THE WEEK OF JULY 31, 20xx						Page 1
Deductions				Paid		
Inc. Tax	CPP	EI	Total	Net Pay	Chq. No.	
118.65	24.29	16.56	159.50	530.50	401	1
						2
						3
						4
						5
						6
						7
						8
						9
						10

1. Using the tables provided in the Appendix, complete the calculations on the preceding payroll register. The first one for John Chambers has been done for you. Use the following rates of pay. Number the cheques beginning with cheque 401.

Rate of pay: \$15.00/h

Overtime pay: \$22.50/h

Overtime is paid on all time worked over 40 h.

Compare your responses with those in the Appendix, Section 4: Activity 2.



If you have a computer, you may want to use it rather than the tables to calculate the employees' deductions. If you do, get the publication *Formulae for Federal and Provincial Payroll Deductions for Computer Users—Income Tax Deductions, Canada Pension Plan Contributions, and Employment Insurance Premiums*. This gives the formulas and tables for computer users. To order a copy, contact Canada Customs and Revenue Agency.

After all employees' earnings information has been calculated and entered into the payroll register, the register is ruled and totalled. As with any columnar journal, there are a number of ways you can check the accuracy. The totals of all the deductions columns should be equal to the sum of the total deductions column. The sum of the total deductions plus net pay columns must equal the gross earnings.

2. Check the accuracy of the payroll register that you completed in question 1.

Compare your responses with those in the Appendix, Section 4: Activity 2.

Employee Earnings Records

▼
social insurance number (SIN):
a permanent, unique, nine-digit identification number assigned to individuals by the federal government

Federal government requirements affect much of the payroll recording process. One such requirement is that employers are responsible for ensuring that all employees have a **social insurance number (SIN)**. Government tax, pension, and employment insurance records use this number for identification purposes. Most employee records show this number in the **employee earnings records**.

employee earnings records: forms that show cumulative data on each employee's earnings and deductions

Another government requirement is that employers maintain accurate records of all earnings and deductions for their employees. There is a good reason for this. All people must pay income tax to the government, and the personal earnings records are used to make it easier for the government to get its taxes and to make sure that all eligible employees are paying their taxes.

▼
pay stub:
 another record of
 an employee's
 earnings that is
 given to the
 employee
 ▲

An example of an employee earnings record (also called a **pay stub**) is shown. The actual format may vary from one business to another, particularly if records are maintained by computer, but the basic information is always the same. The abbreviation YTD stands for *Year to Date*—the amount the employee has earned or contributed up to that point in the year.

**Carswell Tire Shop
Earning Record**

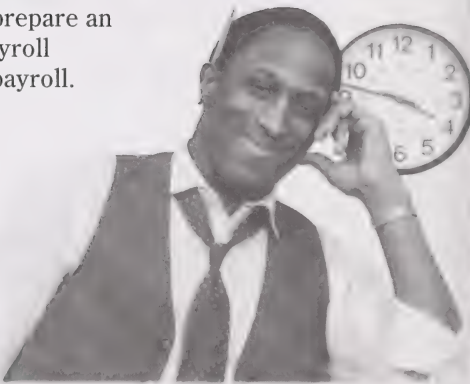
Employee <u>Paul Chisholm</u>	Employee No. <u>2</u>
SIN <u>618 728 933</u>	Pay Period <u>xx/9/30</u>
Net Claim Code <u>I</u>	Pay Date <u>xx/9/30</u>
Sick Days <u>3.00</u>	

Gross Earnings		Deductions		Net Pay	
Current	YTD	Current	YTD	Current	YTD
3 698.25	33 284.25	Tax	850.50	7 654.50	2 626.12
		CPP	132.87	1 195.83	
		EI	88.76	798.84	
		Total	1 072.13	9 649.17	23 635.08

3. Why is it important for both the employer and the employee to have a record of the earnings for the entire year?

Compare your responses with those in the Appendix, Section 4: Activity 2.

Due to the time and expense required to prepare an accurate payroll, many businesses hire payroll services to assist with the preparation of payroll. For example, the Royal Bank offers a service called Bank Payroll Technologies where, for a minimum fee, a business can have the bank prepare and issue the payroll. The business provides the gross pay amounts for the employees, and the bank prepares the payroll, deducts the total amount from the business account, and deposits the payroll cheques to the accounts of the employees. This service saves time, money, and ensures accuracy in the records.



Activity 2 introduced you to the concept of payroll calculation. Calculation of payroll is time-consuming but necessary in the operation of a business. Activity 3 will introduce you to the journal entries required to record and pay the payroll.

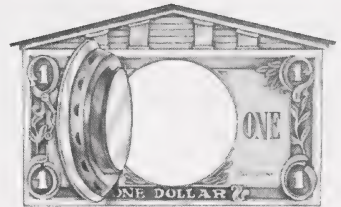
ACTIVITY 3

Journal Entries for Payroll

The calculations have been made for the payroll. Now these calculations must be recorded in the general journal of the business. Cash, of course, will be credited to pay the payroll; and often, in large organizations, once the total amount of cash is determined, this amount is transferred to a payroll account—a separate bank account that usually has separate cheques. In this way, the payroll account will not be confused with the regular chequing account of the business.

direct deposit:
payment of
accounts made
directly to an
individual's bank
account, without
the necessity of
writing a cheque

Many businesses use **direct deposit** for payment of their payroll. The business places the amount of the employee's net pay directly into the employee's bank account. The employee receives a pay stub indicating the amount of the payment.



Journal Entries for Employees' Salaries

Look at Paul Chisholm's earning record again.

Carswell Tire Shop Earning Record

Employee Paul Chisholm
SIN 618 728 933
Net Claim Code I
Sick Days 3.00

Employee No. 2
Pay Period xx/9/30
Pay Date xx/9/30

Gross Earnings		Deductions		Net Pay	
Current	YTD	Current	YTD	Current	YTD
3 698.25	33 284.25	Tax 850.50	7 654.50	2 626.12	23 635.08
		CPP 132.87	1 195.83		
		EI 88.76	798.84		
		Total 1 072.13	9 649.17		

This is how the information would be entered in the general journal.

GENERAL JOURNAL							Page 7
	Date	Account Title	Post Ref.	Debit	Credit		
1	20xx September 30	Salary Expense		3 698.25		1	
2		Employee Income Tax Payable			850.50	2	
3		CPP Payable			132.87	3	
4		EI Payable			88.76	4	
5		Salary Payable			2 626.12	5	
6		To record payroll				6	

The salary payable by the business is \$2626.12. The other amounts are collected from the employee, Paul Chisholm, and submitted to Canada Customs and Revenue Agency.



Salary Expense = Gross Pay
Salary Payable = Net Pay

It is now time to give Paul his take-home pay. His pay would be journalized as shown.

GENERAL JOURNAL							Page 7
	Date	Account Title	Post Ref.	Debit	Credit		
1	20xx September 30	Salary Expense		3 698.25		1	
2		Employee Income Tax Payable			850.50	2	
3		CPP Payable			132.87	3	
4		EI Payable			88.76	4	
5		Salary Payable			2 626.12	5	
6		To record payroll				6	
7	30	Salary Payable		2 626.12		7	
8		Cash			2 626.12	8	
9		Paid salaries				9	
10						10	

- The Atlas Company has one employee, R. Rogers. Rogers' gross pay is \$2471.00. He pays \$428.65 in tax, \$84.99 in CPP, and \$59.30 in EI.

- Record the payroll in the general journal for June 30, 20xx.
- Journalize the payment of salary to R. Rogers in the general journal.

GENERAL JOURNAL							Page 19
	Date	Account Title	Post Ref.	Debit	Credit		
1						1	
2						2	
3						3	
4						4	
5						5	
6						6	
7						7	
8						8	
9						9	

Compare your responses with those in the Appendix, Section 4: Activity 3.

Journal Entry for Employer Contributions to CPP and EI

The income tax, CPP, and EI withheld from Paul Chisholm's pay must be sent to the government; however, before doing this, the employer's contribution to CPP and EI must be calculated.

	Paul	Employer	Total
CPP	132.87	132.87	265.74
EI	88.76	124.26	213.02

The employer matches the CPP contribution paid by the employee.

The employer pays 1.4 times the EI contribution paid by the employee.

The entry will appear as shown in the general journal.

GENERAL JOURNAL							Page 47
	Date	Account Title	Post Ref.	Debit	Credit		
1	20xx September 30	CPP Expense		132.87		1	
2		EI Expense		124.26		2	
3		CPP Payable			132.87	3	
4		EI Payable			124.26	4	
5		Employer's share of CPP and EI contributions				5	

Note that the amounts that the employer contributes to CPP and EI are expenses.

2. Complete the table by calculating the employer's contribution and the total contribution.

	Employee	Employer	Total
CPP	86.13		
EI	60.00		
CPP	109.53		
EI	74.40		
CPP	96.66		
EI	66.44		

Compare your responses with those in the Appendix, Section 4: Activity 3.

Journal Entry for Remitting Tax, CPP, and EI to Canada Customs and Revenue Agency

The journal entry for remitting income tax, CPP, and EI payment (including employer's share) to Canada Customs and Revenue Agency would appear as follows.

GENERAL JOURNAL							Page 12
	Date		Account Title	Post Ref.	Debit	Credit	
1	20xx June	30	Employees Income Tax Payable		850.50		1
2			CPP Payable		265.74		2
3			EI Payable		213.02		3
4			Cash			1 329.26	4
5			Payment of payroll deductions				5

3. Sharon has calculated her company's employee income tax payable at \$1403.20, the total CPP (employee's and employer's contribution) payable at \$236.14, and the total (employee's and employer's contribution) EI payable at \$229.86. What will be the amount of the cheque remitting these amounts to Canada Customs and Revenue Agency?

Compare your responses with those in the Appendix, Section 4: Activity 3.

Activity 3 introduced you to the concepts of journalizing payroll for a business. The methods of recording payroll are varied from business to business, and payroll lends itself to extensive use of technology in preparation and distribution.

FOLLOW-UP ACTIVITIES

If you had difficulties understanding the concepts in the activities, it is recommended that you do the Extra Help. If you have a clear understanding of the concepts, it is recommended that you do the Enrichment.



Extra Help

Legislation requires employers to keep accurate records of earnings by employees, deductions made from their gross salaries, and the net amounts paid. The government also requires the employer to submit the deductions to Canada Customs and Revenue Agency, along with the employer's portion.

The following is a table to help you become more familiar with deductions.

Income Tax	Canada Pension Plan	Employment Insurance
employee pays \$100	employee pays \$50 employer matches amount, \$50	employee pays \$60 employer pays 1.4 times, \$84

- Complete the following table.

EI paid by employee	EI paid by employer	Amount submitted to Canada Customs and Revenue Agency
101.50		
47.50		
84.00		
64.00		
72.00		

- Why do you think it is important for employees to retain payroll records (such as pay stubs and remittance slips)? Would it make a difference if you had more than one job in a year?

Compare your responses with those in the Appendix, Section 4: Extra Help.



Ethics



1. Norm works as an independent electrician. He was hired by a couple to rewire their home. They provided Norm with the appropriate city permit, and a price of \$3000 for the job was agreed upon. Norm suggested to the couple that if they paid him cash, he would reduce the fee to \$2500. Norm said that he preferred receiving cash because he did not have to declare the income. What is wrong with this suggestion?
2. If you have access to the Internet, search for the Canada Customs and Revenue Agency location and determine what files are available for you to download. Determine what other services are available from Revenue Canada through the Internet.

Here is a quick way to determine if your social insurance number is correct. The last number in your social insurance number is considered a check number. Here's how it works. Try the number 123 456 789.

Step 1: Add every second digit, beginning with the first and not including the last one. ($1 + 3 + 5 + 7 = 16$)

Step 2: Multiply each of the the remaining digits by 2 (don't include the last digit).
 $2 \times 2 = 4, 4 \times 2 = 8, 6 \times 2 = 12, 8 \times 2 = 16$

Step 3: Add the ones and tens digits from step 2 separately.
 $4 + 8 + 2 + 6 = 20; 1 + 1 = 2$

Step 4: Add the two totals from step 3.
 $2 + 20 = 22$

Step 5: Add the totals from step 1 and step 4.
 $16 + 22 = 38$

Step 6: Subtract the total in step 5 from the next highest multiple of 10.
 $40 - 38 = 2$

Step 7: The result from step 6 must be the last digit in the number.

Therefore, the number 123 456 789 is **not** valid. The number 123 456 782 would be valid.

3. The first social insurance number issued in British Columbia had 700 000 01 as the first eight digits. Find the ninth digit.

Compare your responses with those in the Appendix, Section 4: Enrichment.

CONCLUSION

You were introduced to Daniel and Yvette at the beginning of this section. Daniel was unsure about the deductions from his cheque. Now that you have completed this section, you should be familiar with the legislation and taxation requirements related to payroll; calculation for gross pay, deductions, and net pay; and recording journal entries for the payroll register, the employer's share of contributions, the payment of payroll, and the payroll liabilities.

Many payroll operations are now computerized, including access to calculation tables through Canada Customs and Revenue Agency. The technology removes the time and tedious aspect from the calculations, but a knowledgeable payroll clerk is still required to establish and maintain the system.



ASSIGNMENT

Turn to Assignment Booklet B and do the assignment for Section 4.



S • U • M • M • A • R • Y

In FIN 2030, your skills in financial management were enhanced. The completion of the accounting cycle, including the eight-column worksheet and adjustments, are higher-level tasks often contracted to an outside accounting service. In particular, the preparation of the financial statements—the income statement, the statement of change in owner's equity, and the balance sheet—requires skills and knowledge of the business together with financial management skills. As a final section, you were introduced to payroll, the legislation that makes payroll deductions required, and the methods of recording payroll entries.

Do you feel you could now open a set of accounting records for a merchandising business, make the necessary daily entries, complete the accounting cycle adjusting and closing entries, prepare financial statements, and do the payroll?



AOSTRA

COURSE SURVEY FOR FINANCIAL MANAGEMENT 2030

After you have completed the assignments in this course, please fill out this questionnaire and mail it to the address given on the last page. This course is designed in a new distance learning format, so we are interested in your responses. Your constructive comments will be greatly appreciated, as future course revisions can then incorporate any necessary improvements.

Name _____ Age ☐ under 19 ☐ 19 to 40 ☐ over 40
Address _____ File No. _____
_____ Date _____

Design

1. The Student Module Booklet contains a variety of self-assessed activities. Did you find it helpful to be able to check your work and have immediate feedback?

☐ Yes ☐ No If yes, explain.

2. Were the questions and directions easy to understand?

☐ Yes ☐ No If no, explain.

3. Each section contains Follow-up Activities. Which type of Follow-up Activity did you choose?

- ☐ mainly Extra Help
- ☐ mainly Enrichment
- ☐ a variety
- ☐ none

Did you find these activities beneficial?

- ☐ Yes ☐ No If no, explain.

4. Did you understand what was expected in the Assignment Booklet?

- ☐ Yes ☐ No If no, explain.

5. The course materials were designed to be completed by students working independently at a distance. Were you always aware of what you had to do?

- ☐ Yes ☐ No If no, provide details.

6. This distance learning course may include an assortment of drawings, photographs, and charts.

a. Did you find the visuals in this course helpful?

- ☐ Yes ☐ No Comment on the lines below.

b. Did you find the variety of visuals in this course motivating?

- ☐ Yes ☐ No Comment on the lines below.

7. Suggestions for audiocassette, videocassette, and computer activities may have been included in the course. Did you complete these media activities?

☐ Yes ☐ No Comment on the lines below.

Only students enrolled in a Junior High course need to complete the following question.

8. The Student Module Booklet may have directed you to work with your learning facilitator. How well did you work as a team?

Student's comments: _____

Learning facilitator's comments: _____

Course Content

1. Was enough detailed information provided to help you learn the expected skills and objectives?

☐ Yes ☐ No Comment on the lines below.

2. Did you find the work load reasonable?

☐ Yes ☐ No If no, explain.

3. Did you have any difficulty with the reading level?

☐ Yes ☐ No Please comment.

4. How would you assess your general reading level?

☐ poor reader ☐ average reader ☐ good reader

5. Was the material presented clearly and with sufficient depth?

☐ Yes ☐ No If no, explain.

General

1. What did you like least about the course?

2. What did you like most about the course?

Additional Comments

Only students enrolled with the Alberta Distance Learning Centre need to complete the remaining questions.

1. Did you contact the Alberta Distance Learning Centre for help or information while doing your course?

☐ Yes ☐ No If yes, approximately how many times? _____

Did you find the staff helpful?

☐ Yes ☐ No If no, explain.

2. Were you able to fax any of your assignment response pages?

☐ Yes ☐ No If yes, comment on the value of being able to do this.

3. If you mailed your assignment response pages, how long did it take for their return?

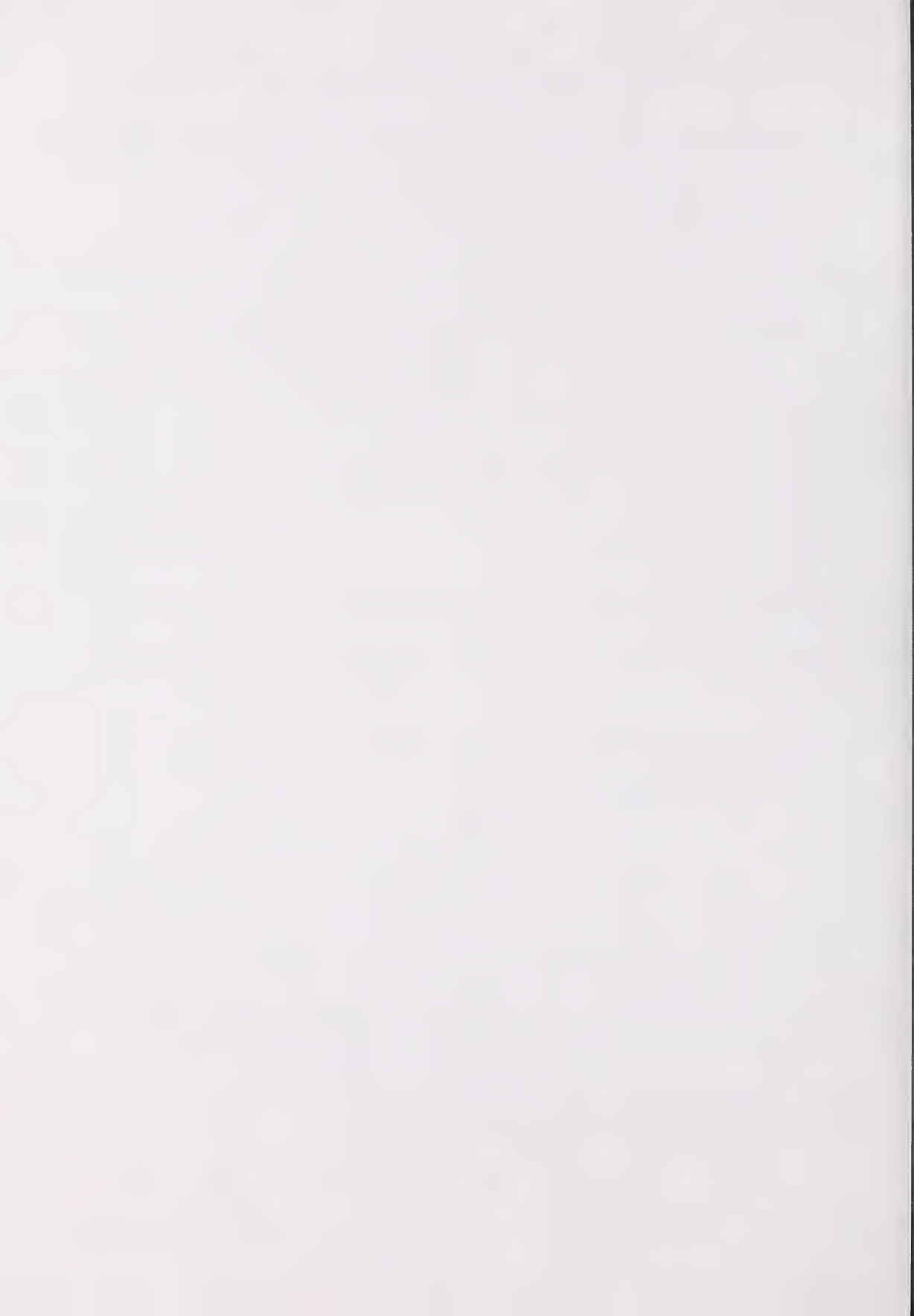
4. Was the feedback you received from your correspondence or distance learning teacher helpful?

☐ Yes ☐ No Please comment.

Thanks for taking the time to complete this questionnaire. Your feedback is important to us. Please return this questionnaire to the address on the right.

If you are enrolled at the Alberta Distance Learning Centre and will be mailing your Assignment Booklet to ADLC, you may return this questionnaire with the Assignment Booklet.

Instructional Design and Development
Learning Technologies Branch
Box 4000
Barrhead, Alberta
T7N 1P4





APPENDIX

Glossary
Suggested Answers
Payroll Deduction Tables



Glossary

adjusting entries: entries made before finalizing the books for the period to distribute amounts of revenue or expense to the proper accounting periods

classified balance sheet: a balance sheet that has categories for current and fixed assets, together with other specialty categories

cost of merchandise sold: the total cost of merchandise sold during an accounting period

current assets: assets that can be converted into cash within one financial period

current liabilities: debts of a business that will be paid with current assets within one financial period (usually one year)

direct deposit: payment of accounts made directly to an individual's bank account, without the necessity of writing a cheque

The individual receives a notice indicating the amount of the payment.

employee earnings records: forms that show cumulative data on each employee's earnings and deductions

fixed assets: long-term assets having a life greater than one financial period; also known as plant and equipment

income statement: a financial statement that summarizes the items of revenue and expense, and shows the net income or net loss of a business for a given period of time

income tax: a deduction from an employee's pay to provide funds for governments

The more an employee earns, the higher the tax deduction. The more dependants an employee has, the lower the tax deduction.

inventory: detailed list of merchandise on hand and its total value on a specific date

It is also referred to as the quantity of stock that a business has for sale.

long-term liabilities: debts of a business that are not due or payable for a comparatively long period (usually more than one year)

net claim code: a number used when referring to income tax tables that indicates the amount of exemptions claimed

payroll: amount paid to employees for the service that they provide for a period of time

payroll register: a special accounting record that summarizes details of the earnings and deductions of all employees

pay stub: a record of an employee's earnings and deductions that is given to the employee

The pay stub is usually attached to the paycheck.

Personal Tax Credit Return: a form used to obtain basic personal information from an employee so that the employee's tax can be calculated; also known as the TD1

prepaid expenses: items paid for in one fiscal period but not used up until a later fiscal period

prepaid insurance: an asset that is paid for in advance that becomes an expense over time

salary: earnings that are paid by the week or month

social insurance number (SIN): a permanent, unique, nine-digit identification number assigned to individuals by the federal government

statement of change in owner's equity: a statement showing the beginning capital, additions and withdrawals, and the ending capital over a period of time

TD1: see personal tax credit return

wages: earnings paid to employees for hourly work

take-home pay: the net earnings received after all deductions from the gross pay

Suggested Answers

Section I: Activity I

1. The amount in the Supplies Expense account will be \$204.
2. The supplies expense for the business will increase, and the higher the expenses of a business, the lower the net profit. Caroline's behaviour is unethical at the very least, and actually could be considered theft by many employers.
3. The policy is worth \$1200 per month ($\$14\,400 \div 12 \text{ months} = \$1200/\text{month}$). The policy would be worth \$2400 at the end of the year. The amount that would appear in the insurance expense account would be \$12 000 ($\$1200 \times 10 \text{ months}$).

4.

Beginning Inventory	+ Net Purchases	= Merchandise Available for Sale	– Ending Inventory	= Cost of Merchandise Sold
1 300.00	845.00	2 145.00	945.00	1 200.00
47 000.00	13 000.00	60 000.00	33 292.00	26 708.00
345.00	121.00	466.00	131.00	335.00
6 425.00	1 450.00	7 875.00	5 434.00	2 441.00
28 458.00	12 292.00	40 750.00	14 393.00	26 357.00
1 454.00	848.00	2 302.00	949.00	1 353.00

5. a. The answers are shown on the worksheet.

Andruchow's Clothing Store

WORKSHEET

For the Year Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	101	21 780.00							
2	Accounts Receivable	102	4 300.00							
3	Merchandise Inventory	107	12 655.00		13 880.00	12 655.00			13 880.00	
4	Store Supplies	109	755.00			605.00			150.00	
5	Prepaid Insurance	111	350.00			145.00			205.00	
6	Store Equipment	115	1 100.00							
7	Office Equipment	122	6 500.00							
8	Accounts Payable	201		2 650.00						
9	Mortgage Payable	211		8 000.00						
10	R. Andruchow, Capital	301		9 500.00						
11	R. Andruchow, Drawings	302	7 290.00							
12	Income Summary	303			12 655.00	13 880.00				
13	Sales	401		84 000.00						
14	Sales Returns and Allowances	401.1	900.00							
15	Purchases	501	43 500.00							
16	Purchases Returns and Allowances	501.1		430.00						
17	Delivery Expense	603	720.00							
18	Advertising Expense	606	630.00							
19	Salaries Expense	609	4 100.00							
20	Store Supplies Expense	612			605.00					
21	Insurance Expense	615			145.00					
22			104 580.00	104 580.00	27 285.00	27 285.00				
23										
24										

b.

GENERAL JOURNAL							Page 14
	Date	Account Title	Post Ref.	Debit	Credit		
1		<i>Adjusting Entries</i>					1
2	20xx December 31	<i>Income Summary</i>		12 655.00			2
3		<i>Merchandise Inventory</i>			12 655.00		3
4	31	<i>Merchandise Inventory</i>		13 880.00			4
5		<i>Income Summary</i>			13 880.00		5
6	31	<i>Store Supplies Expense</i>		605.00			6
7		<i>Store Supplies</i>			605.00		7
8	31	<i>Insurance Expense</i>		145.00			8
9		<i>Prepaid Insurance</i>			145.00		9
10							10

Section I: Activity 2

- Answers are shown in the adjustments column of the following worksheet.
- Answers are shown in the income statement and balance sheet columns of the following worksheet.
- The net income is shown on the following worksheet.
- The rules are shown on the worksheet.

Travolta Company

WORKSHEET

For the Year Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	101	26 900.00						26 900.00	
2	Accounts Receivable	105	6 225.00						6 225.00	
3	Merchandise Inventory	120	14 150.00		12 500.00	14 150.00			12 500.00	
4	Supplies	125	1 475.00			575.00			900.00	
5	Prepaid Insurance	127	2 350.00			1 950.00			400.00	
6	Building	130	12 500.00						12 500.00	
7	Equipment	140	7 850.00						7 850.00	
8	Accounts Payable	201		5 500.00						5 500.00
9	Bank Loan Payable	210		14 400.00						14 400.00
10	J. Travolta, Capital	301		35 695.00						35 695.00
11	J. Travolta, Drawings	302	4 575.00						4 575.00	
12	Income Summary	303			14 150.00	12 500.00	14 150.00	12 500.00		
13	Sales	401		61 500.00				61 500.00		
14	Sales Returns and Allowances	401.1	490.00				490.00			
15	Purchases	501	27 500.00				27 500.00			
16	Purchases Returns and Allowances	501.1		550.00				550.00		
17	Purchases Discount	501.2		470.00				470.00		
18	Salaries Expense	601	13 900.00				13 900.00			
19	Supplies Expense	625			575.00		575.00			
20	General Expense	626	200.00				200.00			
21	Insurance Expense	627			1 950.00		1 950.00			
22			118 115.00	118 115.00	29 175.00	29 175.00	58 765.00	75 020.00	71 850.00	55 595.00
23	Net Income						16 255.00			16 255.00
24							75 020.00	75 020.00	71 850.00	71 850.00
25										

Section I: Follow-up Activities

Extra Help

1. Answers are shown in the shaded areas.

ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Merchandise Inventory	116	13 750.00		9 600.00	13 750.00			9 600.00	
Income Summary	303			13 750.00	9 600.00	13 750.00	9 600.00		
a.									
Supplies	115	850.00			550.00			300.00	
Supplies Expense	615			550.00		550.00			
b.									
Prepaid Insurance	122	1 200.00			500.00			700.00	
Insurance Expense	622			500.00		500.00			
c.									
Merchandise Inventory	116	5 000.00		9 000.00	5 000.00			9 000.00	
Income Summary	303			5 000.00	9 000.00	5 000.00	9 000.00		
d.									
Supplies	115	700.00			500.00			200.00	
Supplies Expense	615			500.00					
e.									
Prepaid Insurance	122	1 200.00			800.00			400.00	
Insurance Expense	622			800.00					
f.									
Merchandise Inventory	116	0.00		18 000.00	0.00			18 000.00	
Income Summary	303			0.00	18 000.00	0.00	18 000.00		
g.									
Supplies	115	750.00			750.00			0.00	
Supplies Expense	615			750.00		750.00			
h.									
Prepaid Insurance	122	400.00			400.00			0.00	
Insurance Expense	622			400.00		400.00			
i.									

2.

Beginning Inventory	+ Net Purchases	= Merchandise Available for Sale	– Ending Inventory	= Cost of Merchandise Sold
47 400.00	13 500.00	60 900.00	39 454.00	21 446.00
209 000.00	181 300.00	390 300.00	55 455.00	334 845.00
429.00	6 545.00	6 974.00	0.00	6 974.00
8 235.00	0.00	8 235.00	3 345.00	4 890.00
11 767.00	47 987.00	59 754.00	49 765.00	9 989.00
2 686.00	2 344.00	5 030.00	184.00	4 846.00

Enrichment

1. The answers are shown in the trial balance columns of the following worksheet.
2. The answers are shown on the following worksheet.

Universal Sales Company

WORKSHEET

For the Month Ended December 31, 20xx

	ACCOUNT TITLE	Acct. No.	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET		
			DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
1	Cash	111	16 000.00						16 000.00		1
2	Accounts Receivable	112	3 300.00						3 300.00		2
3	Merchandise Inventory	115	14 540.00			14 540.00			16 500.00		3
4	Supplies	116	850.00			710.00			140.00		4
5	Prepaid Insurance	117	660.00			430.00			230.00		5
6	Store Equipment	121	1 100.00						1 100.00		6
7	Accounts Payable	201		2 400.00						2 400.00	7
8	D. Muirhead, Capital	301		23 126.00						23 126.00	8
9	D. Muirhead, Drawings	302	7 800.00						7 800.00		9
10	Income Summary	303			14 540.00	16 500.00	14 540.00	16 500.00			10
11	Sales	401		75 330.00				75 330.00			11
12	Sales Returns and Allowances	401.1	410.00				410.00				12
13	Purchases	501	39 100.00				39 100.00				13
14	Purchases Returns and Allowances	501.1		560.00				560.00			14
15	Purchases Discount	501.2		804.00				804.00			15
16	Delivery Expense	604	530.00				530.00				16
17	Supplies Expense	608			710.00		710.00				17
18	Salaries Expense	609	10 500.00				10 500.00				18
19	Advertising Expense	612	720.00				720.00				19
20	Rent Expense	622	6 000.00				6 000.00				20
21	Insurance Expense	624			430.00		430.00				21
22	Utilities Expense	633	710.00				710.00				22
23			102 220.00	102 220.00	32 180.00	32 180.00	73 650.00	93 194.00	45 070.00	25 526.00	23
24	Net Income						19 544.00			19 544.00	24
25							93 194.00	93 194.00	45 070.00	45 070.00	25
26											26

Section 2: Activity I

1. The answers are shown in the shaded areas of the income statement.

Parkers Marketing			
INCOME STATEMENT			
For Month Ended June 30, 20xx			
Operating Revenue:			
Gross Sales		47 495.00	
Less: Sales Returns and Allowances	247.00		
Sales Discount	343.00	590.00	
Net Sales			46 905.00
Cost of Merchandise Sold:			
Inventory, June 1, 20xx		19 434.00	
Purchases	37 500.00		
Less: Purchases Returns and Allowance	1 800.00		
Purchases Discount	400.00	2 200.00	
Net Purchases		35 300.00	
Merchandise Available for Sale		54 734.00	
Inventory, June 30, 20xx		27 600.00	
Cost of Merchandise Sold			27 134.00
Gross Profit on Sales			19 771.00
Gross Profit on Operations			
Operating Expenses:			
Selling Expenses:			
Sales Salaries Expense	2 000.00		
Advertising Expense	475.00		
Miscellaneous Expense	848.00		
Total Selling Expenses		3 323.00	
Administrative Expenses:			
Office Salaries Expense	650.00		
Interest Expense	29.00		
Total Administrative Expenses		679.00	
Total Operating Expenses			4 002.00
Income from Operations			15 769.00
Other Revenue:			
Interest Income		47.00	
Net Addition			47.00
Net Income			15 816.00

2. The answers are shown in the shaded areas of the income statement.

Universal Sales Company			
INCOME STATEMENT			
For the Month Ended December 31, 20xx			
Operating Revenue:			
Gross Sales		75 330.00	
Less: Sales Returns and Allowances		410.00	
Net Sales			74 920.00
Cost of Merchandise Sold:			
Inventory, December 1, 20xx		14 540.00	
Purchases	39 100.00		
Less: Purchases Returns and Allowances	560.00		
Purchases Discount	804.00	1 364.00	
Net Purchases		37 736.00	
Merchandise Available for Sale		52 276.00	
Inventory, December 31, 20xx		16 500.00	
Cost of Merchandise Sold			35 776.00
Gross Profit on Operations			39 144.00
Operating Expenses:			
Selling Expenses:			
Sales Salaries Expense	6 300.00		
Delivery Expense	530.00		
Advertising Expense	720.00		
Total Selling Expenses		7 550.00	
Administrative Expenses:			
Office Salaries Expense	4 200.00		
Supplies Expense	710.00		
Rent Expense	6 000.00		
Insurance Expense	430.00		
Utilities Expense	710.00		
Total Administrative Expenses		12 050.00	
Total Operating Expenses			19 600.00
Income from Operations			19 544.00
Net Income			19 544.00

Section 2: Activity 2

1. *Company A*

STATEMENT OF CHANGE IN OWNER'S EQUITY

For the Year Ended December 31, 20xx

<i>R. Brown, Capital, January 1, 20xx</i>		<i>53 200.00</i>	
<i>Add: Additional Investment, April 1, 20xx</i>	<i>25 000.00</i>		
<i>Net Income</i>	<i>36 000.00</i>	<i>61 000.00</i>	
<i>Total</i>			<i>114 200.00</i>
<i>Less: Withdrawals for 20xx</i>			<i>18 000.00</i>
<i>R. Brown, Capital, December 31, 20xx</i>			<i>96 200.00</i>

2. *Company B*

STATEMENT OF CHANGE IN OWNER'S EQUITY

For the Quarter Ending March 31, 20xx

<i>D. Cohen, Capital, January 1, 20xx</i>		<i>36 200.00</i>	
<i>Add: Net Income for Quarter</i>		<i>4 500.00</i>	
<i>Total</i>			<i>40 700.00</i>
<i>Less: Withdrawals for Quarter</i>			<i>6 000.00</i>
<i>D. Cohen, Capital, March 31, 20xx</i>			<i>34 700.00</i>

3. *Company C*

STATEMENT OF CHANGE IN OWNER'S EQUITY

For the Six Months Ending June 30, 20xx

<i>E. Woloshyn, Capital, January 1, 20xx</i>		<i>25 000.00</i>	
<i>Add: Additional Investment, February 16, 20xx</i>		<i>5 000.00</i>	
<i>Total</i>			<i>30 000.00</i>
<i>Less: Withdrawals for Six Month Period</i>		<i>20 000.00</i>	
<i>Net Loss</i>		<i>8 000.00</i>	
<i>Total</i>			<i>28 000.00</i>
<i>E. Woloshyn, Capital, June 30, 20xx</i>			<i>2 000.00</i>

Section 2: Activity 3

1. Answers are shown in the shaded areas of the income statement.

Mighty Mart Company			
INCOME STATEMENT			
For the Year Ended December 31, 20xx			
Operating Revenue:			
Gross Sales		112 000.00	
Less: Sales Returns and Allowances		300.00	
Net Sales			111 700.00
Cost of Merchandise Sold:			
Inventory, January 1, 20xx		16 400.00	
Purchases	57 000.00		
Less: Purchases Returns and Allowances	190.00		
Net Purchases		56 810.00	
Merchandise Available for Sale		73 210.00	
Inventory, December 31, 20xx		15 800.00	
Cost of Merchandise Sold			57 410.00
Gross Profit on Sales			54 290.00
Gross Profit on Operations			
Operating Expenses:			
Selling Expenses:			
Sales Salaries Expense	12 800.00		
Advertising Expense	800.00		
Miscellaneous Expense	290.00		
Total Selling Expenses		13 890.00	
Administrative Expenses:			
Insurance Expense	600.00		
Supplies Expense	340.00		
Office Salaries Expense	6 400.00		
Total Administrative Expenses		7 340.00	
Total Operating Expenses			21 230.00
Income from Operations			33 060.00
Net Income			33 060.00

Answers are shown in the shaded areas of the statement of change in owner's equity.

Mighty Mart Company			
STATEMENT OF CHANGE IN OWNER'S EQUITY			
For the Year Ended December 31, 20xx			
V. Steel, Capital, January 1, 20xx		64 683.00	
Add: Net Income		33 060.00	
Total			97 743.00
Less: Withdrawals			12 500.00
V. Steel, Capital, December 31, 20xx			85 243.00

Answers are shown in the shaded areas of the balance sheet.

Mighty Mart Company			
BALANCE SHEET			
As at December 31, 20xx			
Assets			
Current Assets:			
Cash		26 500.00	
Accounts Receivable		4 900.00	
Merchandise Inventory		15 800.00	
Supplies		450.00	
Prepaid Insurance		600.00	
Total Current Assets			48 250.00
Fixed Assets:			
Building		28 000.00	
Vehicle		13 300.00	
Total Fixed Assets			41 300.00
Total Assets			89 550.00
Liabilities			
Current Liabilities:			
Accounts Payable		2 807.00	
Total Current Liabilities			2 807.00
Long-Term Liabilities:			
Mortgage Payable		1 500.00	
Total Long-Term Liabilities			1 500.00
Total Liabilities			4 307.00
Owner's Equity			
V. Steel, Capital			85 243.00
Total Liabilities and Owner's Equity			89 550.00

2. The amount of the net income is required to complete the statement of change in owner's equity. The ending capital for the owner is then required in the balance sheet.

Section 2: Follow-up Activities

Extra Help

1.

<i>Equity Sales & Service</i>			
<i>INCOME STATEMENT</i>			
<i>For the Year Ended December 31, 20xx</i>			
<i>Operating Revenue:</i>			
Gross Sales		194 000.00	
Less: Sales Returns and Allowances	1 850.00		
Sales Discount	850.00	2 700.00	
Net Sales			191 300.00
<i>Cost of Merchandise Sold:</i>			
Inventory, January 1, 20xx		86 400.00	
Purchases	7 500.00		
Less: Purchases Returns and Allowances	240.00		
Purchases Discount	160.00	400.00	
Net Purchases		7 100.00	
Merchandise Available for Sale		93 500.00	
Inventory, December 31, 20xx		18 525.00	
Cost of Merchandise Sold			74 975.00
Gross Profit on Sales			116 325.00
Gross Profit on Operations			
<i>Operating Expenses:</i>			
Selling Expenses:			
Sales Salaries Expense	12 000.00		
Advertising Expense	14 000.00		
Miscellaneous Expense	8 000.00		
Total Selling Expenses		34 000.00	
Administrative Expenses:			
Insurance Expense	850.00		
Supplies Expense	550.00		
Office Salaries Expense	12 000.00		
Total Administrative Expenses		13 400.00	
Total Operating Expenses			47 400.00
Income from Operations			68 925.00
<i>Other Revenue:</i>			
Interest Income		125.00	
Net Addition			125.00
Net Income			69 050.00

Equity Sales & Service

STATEMENT OF CHANGE IN OWNER'S EQUITY

For the Year Ended December 31, 20xx

R. Chronditz, Capital, January 1, 20xx		55 493.00	
Add: Net Income		69 050.00	
Total			124 543.00
Less: Withdrawals			34 000.00
R. Chronditz, Capital, December 31, 20xx			90 543.00

Equity Sales & Service

BALANCE SHEET

As at December 31, 20xx

<i>Assets</i>			
Current Assets:			
Cash		44 900.00	
Accounts Receivable		8 425.00	
Merchandise Inventory		16 800.00	
Supplies		478.00	
Prepaid Insurance		750.00	
Total Current Assets			71 353.00
Fixed Assets:			
Building		32 000.00	
Vehicle		39 000.00	
Total Fixed Assets			71 000.00
Total Assets			142 353.00
<i>Liabilities</i>			
Current Liabilities:			
Accounts Payable		12 810.00	
Total Current Liabilities			12 810.00
Long-Term Liabilities:			
Mortgage Payable		39 000.00	
Total Long-Term Liabilities			39 000.00
Total Liabilities			51 810.00
<i>Owner's Equity</i>			
R. Chronditz, Capital			90 543.00
Total Liabilities and Owner's Equity			142 353.00

2.

Account	Income Statement	Statement of Change in Owner's Equity	Balance Sheet
Beginning Capital		✓	✓
Current Liabilities			✓
Advertising Expense	✓		
Prepaid Insurance			✓
Merchandise Available for Sale	✓		
Ending Capital		✓	✓
Net Purchases	✓		

Enrichment

- Cell references may vary. Samples are provided for a statement of change in owner's equity, an income statement, and a balance sheet.

Name of Company

STATEMENT OF CHANGE IN OWNER'S EQUITY

For the Year Ended December 31, 20xx

OWNER, Capital, January 1, 20xx			
Add: Net Income			
Total			=E7+E8
Less: Withdrawals			
OWNER, Capital, December 31, 20xx			=G9-G10

Name of Company
INCOME STATEMENT
 For Insert Period of Time

Operating Revenue:			
Gross Sales			
Less: Sales Returns and Allowances			
Sales Discount		=C9+C10	
Net Sales			=E8-E10
Cost of Merchandise Sold:			
Inventory, January 1, 20xx			
Purchases			
Less: Purchases Returns and Allowances			
Purchases Discount			
Net Purchases		=C14-C16	
Merchandise Available for Sale		=E13+E17	
Inventory, January 31, 20xx			
Cost of Merchandise Sold			=E18-E19
Gross Profit on Sales			=G11-G20
Gross Profit on Operations			
Operating Expenses:			
Selling Expenses:			
Sales Salaries Expense			
Advertising Expense			
Miscellaneous Expense			
Total Selling Expenses		=SUM(C25:C27)	
Administrative Expenses:			
Office Salaries Expense			
Interest Expense			
Total Administrative Expenses		=C30+C31	
Total Operating Expenses			=E28+E32
Income from Operations			=G21-G33
Other Revenue:			
Interest Income			
Net Addition			=E36
Net Income			=G34+G37

Name of Company

BALANCE SHEET

As at Insert Date

Assets			
Current Assets:			
Cash			
Accounts Receivable			
Merchandise Inventory			
Supplies			
Prepaid Insurance			
Total Current Assets			=SUM(E9:E13)
Fixed Assets:			
Building			
Vehicle			
Total Fixed Assets			=SUM(E16:E17)
Total Assets			=G14+G18
Liabilities			
Current Liabilities:			
Accounts Payable			
Total Current Liabilities		=E25	
Long-Term Liabilities:			
Mortgage Payable			
Total Long-Term Liabilities		=E28	
Total Liabilities			=G26+G29
Owner's Equity			
V. Steel, Capital			
Total Liabilities and Owner's Equity			=G30+G32

2. Answers will vary. A sample answer is given.

Two advantages of using electronic spreadsheets are as follows:

- Time is saved in setting up the form and keying in the text.
- The proof of the spreadsheet is immediately known; so incorrect numbers can be corrected much quicker.

Two disadvantages of using electronic spreadsheets are as follows:

- The data may be lost due to a system malfunction.
- The privacy and security of the information may be in jeopardy if it is stored on a computer that is networked.

Section 3: Activity I

1.

GENERAL JOURNAL							Page 16
	Date	Account Title	Post Ref.	Debit	Credit		
1		<i>Adjusting Entries</i>					1
2	20xx December 31	<i>Income Summary</i>		14 540.00			2
3		<i>Merchandise Inventory</i>			14 540.00		3
4	31	<i>Merchandise Inventory</i>		16 500.00			4
5		<i>Income Summary</i>			16 500.00		5
6	31	<i>Supplies Expense</i>		710.00			6
7		<i>Supplies</i>			710.00		7
8	31	<i>Insurance Expense</i>		430.00			8
9		<i>Prepaid Insurance</i>			430.00		9
10							10

2.

GENERAL JOURNAL							Page 29
	Date	Account Title	Post Ref.	Debit	Credit		
1		<i>Closing Entries</i>					1
2	20xx December 31	<i>Sales</i>		61 500.00			2
3		<i>Purchases Returns and Allowances</i>		550.00			3
4		<i>Purchases Discount</i>		470.00			4
5		<i>Income Summary</i>			62 520.00		5
6	31	<i>Income Summary</i>		44 615.00			6
7		<i>Sales Returns and Allowances</i>			490.00		7
8		<i>Purchases</i>			27 500.00		8
9		<i>Salaries Expense</i>			13 900.00		9
10		<i>Supplies Expense</i>			575.00		10
11		<i>General Expense</i>			200.00		11
12		<i>Insurance Expense</i>			1 950.00		12
13	31	<i>Income Summary</i>		16 255.00			13
14		<i>J. Travolta, Capital</i>			16 255.00		14
15	31	<i>J. Travolta, Capital</i>		4 575.00			15
16		<i>J. Travolta, Drawings</i>			4 575.00		16
17							17

Section 3: Activity 2

- 1. The drawings account was closed to the capital account.
- 2. The sales account was closed to the income summary account.
- 3. The expense accounts were closed to the income summary account.
- 4. The final balance in the income summary account was closed to the capital account.

Section 3: Activity 3

1.

GENERAL JOURNAL							Page 7
	Date	Account Title	Post Ref.	Debit	Credit		
1		Adjusting Entries				1	
2	20xx December 31	Merchandise Inventory	120	12 500.00		2	
3		Income Summary	303		12 500.00	3	
4	31	Income Summary	303	14 150.00		4	
5		Merchandise Inventory	120		14 150.00	5	
6	31	Supplies Expense	627	575.00		6	
7		Supplies	125		575.00	7	
8	31	Insurance Expense	625	1 950.00		8	
9		Prepaid Insurance	127		1 950.00	9	
10		Closing Entries				10	
11	31	Sales	401	61 500.00		11	
12		Purchases Returns and Allowances	501.1	550.00		12	
13		Purchases Discount	501.2	470.00		13	
14		Income Summary	303		62 520.00	14	
15	31	Income Summary	303	44 615.00		15	
16		Sales Returns and Allowances	401.1		490.00	16	
17		Purchases	501		27 500.00	17	
18		Salaries Expense	601		13 900.00	18	
19		Supplies Expense	625		575.00	19	
20		General Expense	626		200.00	20	
21		Insurance Expense	627		1 950.00	21	
22	31	Income Summary	303	16 255.00		22	
23		J. Rodriguez, Capital	301		16 255.00	23	
24	31	J. Rodriguez, Capital	301	4 575.00		24	
25		J. Rodriguez, Drawings	302		4 575.00	25	
26						26	

2. *Account Cash*

Account No. 101

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31					DR	26 900.00	1
2								2
3								3
4								4
5								5

Account Accounts Receivable

Account No. 105

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31					DR	6 225.00	1
2								2
3								3
4								4
5								5

Account Merchandise Inventory

Account No. 120

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31					DR	14 150.00	1
2			G7	12 500.00		DR	26 650.00	2
3			G7		14 150.00	DR	12 500.00	3
4								4
5								5

Account Supplies

Account No. 125

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31					DR	1 475.00	1
2			G7		575.00	DR	900.00	2
3								3
4								4
5								5

Account *Prepaid Insurance*

Account No.

127

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31					DR	2 350.00	1
2			G7		1 950.00	DR	400.00	2
3								3
4								4
5								5

Account *Building*

Account No.

130

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31					DR	12 500.00	1
2								2
3								3
4								4
5								5

Account *Equipment*

Account No.

140

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31					DR	7 850.00	1
2								2
3								3
4								4
5								5

Account *Accounts Payable*

Account No.

201

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31					CR	5 500.00	1
2								2
3								3
4								4
5								5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			CR	14 400.00	1
2									2
3									3
4									4
5									5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			CR	35 695.00	1
2		31		G7		16 255.00	CR	51 950.00	2
3		31		G7	4 575.00		CR	47 375.00	3
4									4
5									5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	4 575.00	1
2		31		G7		4 575.00		0.00	2
3									3
4									4
5									5

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		G7		12 500.00	CR	12 500.00	1
2		31		G7	14 150.00		DR	1 650.00	2
3		31		G7		62 520.00	CR	60 870.00	3
4		31		G7	44 615.00		CR	16 255.00	4
5		31		G7	16 255.00			0.00	5

Account Sales

Account No.

401

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			CR	61 500.00	1
2			G7	61 500.00			0.00	2
3								3
4								4
5								5

Account Sales Returns and Allowances

Account No.

401.1

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	490.00	1
2			G7		490.00		0.00	2
3								3
4								4
5								5

Account Purchases

Account No.

501

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			DR	27 500.00	1
2			G7		27 500.00		0.00	2
3								3
4								4
5								5

Account Purchases Returns and Allowances

Account No.

501.1

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		✓			CR	550.00	1
2			G7	550.00			0.00	2
3								3
4								4
5								5

Account *Purchases Discount*

Account No. 501.2

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			CR	470.00	1
2		31		G7	470.00			0.00	2
3									3
4									4
5									5

Account *Salaries Expense*

Account No. 601

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	13 900.00	1
2		31		G7		13 900.00		0.00	2
3									3
4									4
5									5

Account *Supplies Expense*

Account No. 625

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		G7	575.00		DR	575.00	1
2		31		G7		575.00		0.00	2
3									3
4									4
5									5

Account *General Expense*

Account No. 626

	Date		Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December	31		✓			DR	200.00	1
2		31		G7		200.00		0.00	2
3									3
4									4
5									5

	Date	Item	Post Ref.	Debit	Credit	DR CR	Balance	
1	20xx December 31		G7	1 950.00		DR	1 950.00	1
2			G7		1 950.00		0.00	2
3								3
4								4
5								5

3.

Cabaret Company

POST-CLOSING TRIAL BALANCE

As at December 31, 20xx

Account Title	No.	Debit	Credit
Cash	101	26 900.00	
Accounts Receivable	105	6 225.00	
Merchandise Inventory	120	12 500.00	
Supplies	125	900.00	
Prepaid Insurance	127	400.00	
Building	130	12 500.00	
Equipment	140	7 850.00	
Accounts Payable	201		5 500.00
Bank Loan Payable	210		14 400.00
J. Rodriguez, Capital	301		47 375.00
		67 275.00	67 275.00

Section 3: Follow-up Activities

Extra Help

1.

Account Title	Open	Closed
Cash	✓	
Purchases		✓
Income Summary		✓
Advertising Expense		✓
Owner's Equity	✓	
Revenue		✓
Sales Discount		✓

2.

GENERAL JOURNAL							Page 14
	Date	Account Title	Post Ref.	Debit	Credit		
1		<i>Closing Entries</i>					1
2	20xx December 31	Sales	401	51 000.00			2
3		Purchases Returns and Allowances	501.2	2 000.00			3
4		Purchases Discount	501.1	1 000.00			4
5		Income Summary	303		54 000.00		5
6							6
7	31	Income Summary	303	23 945.00			7
8		Sales Returns and Allowances	401.1		845.00		8
9		Purchases	501		13 000.00		9
10		Salaries Expense	601		4 700.00		10
11		Miscellaneous Expense	625		5 400.00		11
12							12
13	31	Income Summary	303	27 450.00			13
14		J. Roberts, Capital	301		27 450.00		14
15							15
16	31	J. Roberts, Capital	301	4 000.00			16
17		J. Roberts, Drawings	302		4 000.00		17
18							18

Enrichment

- To find the ending inventory, you need to alter the calculation for cost of merchandise sold.

Beginning Inventory	13 580.00
Plus Purchases	<u>4 000.00</u>
Equals Merchandise Available for Sale	17 580.00
Less Cost of Merchandise Sold	<u>4 620.00</u>
Equals Ending Inventory	12 960.00

Therefore, the ending inventory is \$12 960.

- | | | |
|----------------------|-----------|---------------------------------------|
| Total Debits | 48 345.00 | |
| Total Known Credits | 15 385.00 | (accounts payable + mortgage payable) |
| Difference (Credits) | 32 960.00 | |

This amount must be capital.

3. Trojan Supplies

POST-CLOSING TRIAL BALANCE			
As at June 30, 20xx			
Account Title	No.	Debit	Credit
Cash	101	21 000.00	
Accounts Receivable	105	5 200.00	
Merchandise Inventory	116	12 960.00	
Supplies	117	385.00	
Prepaid Insurance	120	600.00	
Furniture and Fixtures	125	8 200.00	
Accounts Payable	201		5 385.00
Mortgage Payable	210		10 000.00
Frank Eikert, Capital	301		32 960.00
Total		48 345.00	48 345.00

Section 4: Activity I

1.

Name	Net Claim Code	Gross Pay	Income Tax	CPP	EI	Net Pay
R. Ruggerio	2	2 788.00	518.00	97.36	66.92	2 105.72
S.Ainslie	1	2 745.00	523.20	95.68	65.88	2 060.24
G. Ewasiuk	3	2 740.00	462.05	95.49	65.76	2 116.70
V.Jorgensen	2	2 690.00	483.80	93.54	64.56	2 048.10
L.Tashahaki	1	2 700.00	500.40	93.93	64.80	2 040.87
S. Stannards	5	2 780.00	418.45	97.05	66.72	2 197.78
Total		16 443.00	2 905.90	573.05	394.64	12 569.41

2. The total deductions are \$3 873.58

3. Total Gross Pay \$16 443.00
Less Total Deductions \$ 3 873.58
Equals Total Net Pay \$12 569.42

4. A net claim code is a number that indicates the amount of income tax exemptions claimed. The net claim code is determined by completing a TD1 and is used to indicate which tax column to use when reading Canada Customs and Revenue Agency tables of income tax deductions.

5. Any of the following deductions may be made from an employee's pay.

- pension fund contributions
- medical or health care fund contributions
- union dues
- parking or coffee fund
- group life insurance premiums
- Canada Savings Bonds
- Registered Retirement Savings Plans deductions
- fees for services provided (for example, board and lodging)

Section 4: Activity 2

1.

PAYROLL REGISTER							
	Empl. No.	Employee's Name	Net Claim Code	Total Hours	Earnings		
					Regular	OT	Total
1	2	Chambers, John	4	44	600.00	90.00	690.00
2	11	Davidson, Peter	1	40	600.00		600.00
3	19	Johanessen, Sig	3	40	600.00		600.00
4	42	Klawchuk, Otto	1	44	600.00	90.00	690.00
5	31	Pon, William	1	46	600.00	135.00	735.00
6	29	Rantucci, Willy	2	40	600.00		600.00
7	20	Watson, Helen	1	43	600.00	67.50	667.50
8							
9							
10		Total			4 200.00	382.50	4 582.50
11							

FOR THE WEEK OF JULY 31, 20xx						Page 1
Deductions				Paid		
Inc. Tax	CPP	EI	Total	Net Pay	Chq. No.	
118.65	24.29	16.56	159.50	530.50	401	1
108.30	20.78	14.40	143.48	456.52	402	2
96.80	20.78	14.40	131.98	468.02	403	3
137.80	24.29	16.56	178.65	511.35	404	4
154.00	26.17	17.64	197.81	537.19	405	5
104.45	20.78	14.40	139.63	460.37	406	6
129.75	23.41	16.02	169.18	498.32	407	7
						8
						9
849.75	160.50	109.98	1 120.23	3 462.27		10
						11

2. Total Gross Pay \$4 582.50
 Less Total Deductions \$1 120.23
 Total Net Pay \$3 462.27

3. It might be important to show the year-to-date earnings on the earnings records for the employee because it may help simplify filing his or her tax return. The employee will not have to wait until the T4 slip is received before calculating his or her personal income tax return. T4 slips are statements from the employer provided to the employee for the completion of income tax returns. The employer has until the end of February to provide this statement to the employee. Personal taxation will be discussed in future course.

The year to date information is also important to the employer. There is a maximum amount of Canada Pension Plan and Employment Insurance that may be deducted from an employee; and once these limits are arrived at, no further deductions are made.

Section 4: Activity 3

1.

GENERAL JOURNAL						Page 19
	Date	Account Title	Post Ref.	Debit	Credit	
1	20xx June 30	Salary Expense		2 471.00		1
2		Employee Income Tax Payable			428.65	2
3		CPP Payable			84.99	3
4		EI Payable			59.30	4
5		Salary Payable			1 898.06	5
		To record payroll				6
6	30	Salary Payable		1 898.06		7
7		Cash			1 898.06	8
8		Paid employee's salary				9

2.

	Employee	Employer	Total
CPP	86.13	86.13	172.26
EI	60.00	84.00	144.00
CPP	109.53	109.53	219.06
EI	74.40	104.16	178.56
CPP	96.66	96.66	193.32
EI	66.44	93.02	159.46

3.
- | | |
|--------------------|----------|
| Income Tax Payable | 1 403.20 |
| CPP Payable | 236.14 |
| EI Payable | 229.86 |
| Total Amount | 1 869.20 |

The amount of the cheque to Canada Customs and Revenue Agency will be \$1869.20.

Section 4: Follow-up Activities

Extra Help

1.

El paid by employee	El paid by employer	Amount submitted to Canada Customs and Revenue Agency
101.50	142.10	243.60
47.50	66.50	114.00
84.00	117.60	201.60
64.00	89.60	153.60
72.00	100.80	172.80

2. It is important for employees to retain earnings records because they may be required if, for some reason, the employer goes out of business and does not provide a T4 slip at the end of the taxation year. You may require the pay stubs to verify the amount of money you earned. If you are employed by more than one business, you may need to add the amounts together to estimate the amount of your annual income.

Enrichment

1. It is illegal to earn income and not report it to Canada Customs and Revenue Agency. Canada Customs and Revenue Agency takes phone calls from individuals on a regular basis who are reporting workers who do not claim income. When people do not pay the tax that is their debt to pay, then everyone loses.
2. Answers will vary. Canada Customs and Revenue Agency is offering to employers the option of downloading the content of publications from the Internet. All publications for employers that are available from Canada Customs and Revenue Agency have been placed on the Internet.
3. 700 000 01?

Step 1: $7 + 0 + 0 + 0 = 7$

Step 2: $0 \times 2 = 0, 0 \times 2 = 0, 0 \times 2 = 0, 1 \times 2 = 2$

Step 3: $0 + 0 + 0 + 2 = 2$

Step 4: $2 + 0 = 2$

Step 5: $7 + 2 = 9$

Step 6: $10 - 9 = 1$

The final digit is 1. Therefore, the social insurance number is 700 000 011.

The following tables from Canada Customs and Revenue Agency are reproduced with the permission of the Minister of Public Works and Government Services Canada, 2000.

**Canada Pension Plan Contributions
Weekly (52 pay periods a year)**

**Cotisations au Régime de pensions du Canada
Hebdomadaire (52 périodes de paie par année)**

Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
288.72	288.96	8.64	307.18	307.42	9.36	325.64	325.88	10.08	344.10	344.35	10.80
288.97	289.22	8.65	307.43	307.68	9.37	325.89	326.14	10.09	344.36	344.60	10.81
289.23	289.47	8.66	307.69	307.94	9.38	326.15	326.40	10.10	344.61	344.86	10.82
289.48	289.73	8.67	307.95	308.19	9.39	326.41	326.65	10.11	344.87	345.12	10.83
289.74	289.99	8.68	308.20	308.45	9.40	326.66	326.91	10.12	345.13	345.37	10.84
290.00	290.24	8.69	308.46	308.71	9.41	326.92	327.17	10.13	345.38	345.63	10.85
290.25	290.50	8.70	308.72	308.96	9.42	327.18	327.42	10.14	345.64	345.88	10.86
290.51	290.76	8.71	308.97	309.22	9.43	327.43	327.68	10.15	345.89	346.14	10.87
290.77	291.01	8.72	309.23	309.47	9.44	327.69	327.94	10.16	346.15	346.40	10.88
291.02	291.27	8.73	309.48	309.73	9.45	327.95	328.19	10.17	346.41	346.65	10.89
291.28	291.53	8.74	309.74	309.99	9.46	328.20	328.45	10.18	346.66	346.91	10.90
291.54	291.78	8.75	310.00	310.24	9.47	328.46	328.71	10.19	346.92	347.17	10.91
291.79	292.04	8.76	310.25	310.50	9.48	328.72	328.96	10.20	347.18	347.42	10.92
292.05	292.29	8.77	310.51	310.76	9.49	328.97	329.22	10.21	347.43	347.68	10.93
292.30	292.55	8.78	310.77	311.01	9.50	329.23	329.47	10.22	347.69	347.94	10.94
292.56	292.81	8.79	311.02	311.27	9.51	329.48	329.73	10.23	347.95	348.19	10.95
292.82	293.06	8.80	311.28	311.53	9.52	329.74	329.99	10.24	348.20	348.45	10.96
293.07	293.32	8.81	311.54	311.78	9.53	330.00	330.24	10.25	348.46	348.71	10.97
293.33	293.58	8.82	311.79	312.04	9.54	330.25	330.50	10.26	348.72	348.96	10.98
293.59	293.83	8.83	312.05	312.29	9.55	330.51	330.76	10.27	348.97	349.22	10.99
293.84	294.09	8.84	312.30	312.55	9.56	330.77	331.01	10.28	349.23	349.47	11.00
294.10	294.35	8.85	312.56	312.81	9.57	331.02	331.27	10.29	349.48	349.73	11.01
294.36	294.60	8.86	312.82	313.06	9.58	331.28	331.53	10.30	349.74	349.99	11.02
294.61	294.86	8.87	313.07	313.32	9.59	331.54	331.78	10.31	350.00	350.24	11.03
294.87	295.12	8.88	313.33	313.58	9.60	331.79	332.04	10.32	350.25	350.50	11.04
295.13	295.37	8.89	313.59	313.83	9.61	332.05	332.29	10.33	350.51	350.76	11.05
295.38	295.63	8.90	313.84	314.09	9.62	332.30	332.55	10.34	350.77	351.01	11.06
295.64	295.88	8.91	314.10	314.35	9.63	332.56	332.81	10.35	351.02	351.27	11.07
295.89	296.14	8.92	314.36	314.60	9.64	332.82	333.06	10.36	351.28	351.53	11.08
296.15	296.40	8.93	314.61	314.86	9.65	333.07	333.32	10.37	351.54	351.78	11.09
296.41	296.65	8.94	314.87	315.12	9.66	333.33	333.58	10.38	351.79	352.04	11.10
296.66	296.91	8.95	315.13	315.37	9.67	333.59	333.83	10.39	352.05	352.29	11.11
296.92	297.17	8.96	315.38	315.63	9.68	333.84	334.09	10.40	352.30	352.55	11.12
297.18	297.42	8.97	315.64	315.88	9.69	334.10	334.35	10.41	352.56	352.81	11.13
297.43	297.68	8.98	315.89	316.14	9.70	334.36	334.60	10.42	352.82	353.06	11.14
297.69	297.94	8.99	316.15	316.40	9.71	334.61	334.86	10.43	353.07	353.32	11.15
297.95	298.19	9.00	316.41	316.65	9.72	334.87	335.12	10.44	353.33	353.58	11.16
298.20	298.45	9.01	316.66	316.91	9.73	335.13	335.37	10.45	353.59	353.83	11.17
298.46	298.71	9.02	316.92	317.17	9.74	335.38	335.63	10.46	353.84	354.09	11.18
298.72	298.96	9.03	317.18	317.42	9.75	335.64	335.88	10.47	354.10	354.35	11.19
298.97	299.22	9.04	317.43	317.68	9.76	335.89	336.14	10.48	354.36	354.60	11.20
299.23	299.47	9.05	317.69	317.94	9.77	336.15	336.40	10.49	354.61	354.86	11.21
299.48	299.73	9.06	317.95	318.19	9.78	336.41	336.65	10.50	354.87	355.12	11.22
299.74	299.99	9.07	318.20	318.45	9.79	336.66	336.91	10.51	355.13	355.37	11.23
300.00	300.24	9.08	318.46	318.71	9.80	336.92	337.17	10.52	355.38	355.63	11.24
300.25	300.50	9.09	318.72	318.96	9.81	337.18	337.42	10.53	355.64	355.88	11.25
300.51	300.76	9.10	318.97	319.22	9.82	337.43	337.68	10.54	355.89	356.14	11.26
300.77	301.01	9.11	319.23	319.47	9.83	337.69	337.94	10.55	356.15	356.40	11.27
301.02	301.27	9.12	319.48	319.73	9.84	337.95	338.19	10.56	356.41	356.65	11.28
301.28	301.53	9.13	319.74	319.99	9.85	338.20	338.45	10.57	356.66	356.91	11.29
301.54	301.78	9.14	320.00	320.24	9.86	338.46	338.71	10.58	356.92	357.17	11.30
301.79	302.04	9.15	320.25	320.50	9.87	338.72	338.96	10.59	357.18	357.42	11.31
302.05	302.29	9.16	320.51	320.76	9.88	338.97	339.22	10.60	357.43	357.68	11.32
302.30	302.55	9.17	320.77	321.01	9.89	339.23	339.47	10.61	357.69	357.94	11.33
302.56	302.81	9.18	321.02	321.27	9.90	339.48	339.73	10.62	357.95	358.19	11.34
302.82	303.06	9.19	321.28	321.53	9.91	339.74	339.99	10.63	358.20	358.45	11.35
303.07	303.32	9.20	321.54	321.78	9.92	340.00	340.24	10.64	358.46	358.71	11.36
303.33	303.58	9.21	321.79	322.04	9.93	340.25	340.50	10.65	358.72	358.96	11.37
303.59	303.83	9.22	322.05	322.29	9.94	340.51	340.76	10.66	358.97	359.22	11.38
303.84	304.09	9.23	322.30	322.55	9.95	340.77	341.01	10.67	359.23	359.47	11.39
304.10	304.35	9.24	322.56	322.81	9.96	341.02	341.27	10.68	359.48	359.73	11.40
304.36	304.60	9.25	322.82	323.06	9.97	341.28	341.53	10.69	359.74	359.99	11.41
304.61	304.86	9.26	323.07	323.32	9.98	341.54	341.78	10.70	360.00	360.24	11.42
304.87	305.12	9.27	323.33	323.58	9.99	341.79	342.04	10.71	360.25	360.50	11.43
305.13	305.37	9.28	323.59	323.83	10.00	342.05	342.29	10.72	360.51	360.76	11.44
305.38	305.63	9.29	323.84	324.09	10.01	342.30	342.55	10.73	360.77	361.01	11.45
305.64	305.88	9.30	324.10	324.35	10.02	342.56	342.81	10.74	361.02	361.27	11.46
305.89	306.14	9.31	324.36	324.60	10.03	342.82	343.06	10.75	361.28	361.53	11.47
306.15	306.40	9.32	324.61	324.86	10.04	343.07	343.32	10.76	361.54	361.78	11.48
306.41	306.65	9.33	324.87	325.12	10.05	343.33	343.58	10.77	361.79	362.04	11.49
306.66	306.91	9.34	325.13	325.37	10.06	343.59	343.83	10.78	362.05	362.29	11.50
306.92	307.17	9.35	325.38	325.63	10.07	343.84	344.09	10.79	362.30	362.55	11.51

B-4 Employee's maximum CPP contribution for the year 2000 is \$1329.90 La cotisation maximale de l'employé au RPC pour l'année 2000 est de 1329.90 \$

**Canada Pension Plan Contributions
Weekly (52 pay periods a year)**

**Cotisations au Régime de pensions du Canada
Hebdomadaire (52 périodes de paie par année)**

Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
362.56	362.81	11.52	381.02	381.27	12.24	399.48	399.73	12.96	417.95	418.19	13.68
362.82	363.06	11.53	381.28	381.53	12.25	399.74	399.99	12.97	418.20	418.45	13.69
363.07	363.32	11.54	381.54	381.78	12.26	400.00	400.24	12.98	418.46	418.71	13.70
363.33	363.58	11.55	381.79	382.04	12.27	400.25	400.50	12.99	418.72	418.96	13.71
363.59	363.83	11.56	382.05	382.29	12.28	400.51	400.76	13.00	418.97	419.22	13.72
363.84	364.09	11.57	382.30	382.55	12.29	400.77	401.01	13.01	419.23	419.47	13.73
364.10	364.35	11.58	382.56	382.81	12.30	401.02	401.27	13.02	419.48	419.73	13.74
364.36	364.60	11.59	382.82	383.06	12.31	401.28	401.53	13.03	419.74	419.99	13.75
364.61	364.86	11.60	383.07	383.32	12.32	401.54	401.78	13.04	420.00	420.24	13.76
364.87	365.12	11.61	383.33	383.58	12.33	401.79	402.04	13.05	420.25	420.50	13.77
365.13	365.37	11.62	383.59	383.83	12.34	402.05	402.29	13.06	420.51	420.76	13.78
365.38	365.63	11.63	383.84	384.09	12.35	402.30	402.55	13.07	420.77	421.01	13.79
365.64	365.88	11.64	384.10	384.35	12.36	402.56	402.81	13.08	421.02	421.27	13.80
365.89	366.14	11.65	384.36	384.60	12.37	402.82	403.06	13.09	421.28	421.53	13.81
366.15	366.40	11.66	384.61	384.86	12.38	403.07	403.32	13.10	421.54	421.78	13.82
366.41	366.65	11.67	384.87	385.12	12.39	403.33	403.58	13.11	421.79	422.04	13.83
366.66	366.91	11.68	385.13	385.37	12.40	403.59	403.83	13.12	422.05	422.29	13.84
366.92	367.17	11.69	385.38	385.63	12.41	403.84	404.09	13.13	422.30	422.55	13.85
367.18	367.42	11.70	385.64	385.88	12.42	404.10	404.35	13.14	422.56	422.81	13.86
367.43	367.68	11.71	385.89	386.14	12.43	404.36	404.60	13.15	422.82	423.06	13.87
367.69	367.94	11.72	386.15	386.40	12.44	404.61	404.86	13.16	423.07	423.32	13.88
367.95	368.19	11.73	386.41	386.65	12.45	404.87	405.12	13.17	423.33	423.58	13.89
368.20	368.45	11.74	386.66	386.91	12.46	405.13	405.37	13.18	423.59	423.83	13.90
368.46	368.71	11.75	386.92	387.17	12.47	405.38	405.63	13.19	423.84	424.09	13.91
368.72	368.96	11.76	387.18	387.42	12.48	405.64	405.88	13.20	424.10	424.35	13.92
368.97	369.22	11.77	387.43	387.68	12.49	405.89	406.14	13.21	424.36	424.60	13.93
369.23	369.47	11.78	387.69	387.94	12.50	406.15	406.40	13.22	424.61	424.86	13.94
369.48	369.73	11.79	387.95	388.19	12.51	406.41	406.65	13.23	424.87	425.12	13.95
369.74	369.99	11.80	388.20	388.45	12.52	406.66	406.91	13.24	425.13	425.37	13.96
370.00	370.24	11.81	388.46	388.71	12.53	406.92	407.17	13.25	425.38	425.63	13.97
370.25	370.50	11.82	388.72	388.96	12.54	407.18	407.42	13.26	425.64	425.88	13.98
370.51	370.76	11.83	388.97	389.22	12.55	407.43	407.68	13.27	425.89	426.14	13.99
370.77	371.01	11.84	389.23	389.47	12.56	407.69	407.94	13.28	426.15	426.40	14.00
371.02	371.27	11.85	389.48	389.73	12.57	407.95	408.19	13.29	426.41	426.65	14.01
371.28	371.53	11.86	389.74	389.99	12.58	408.20	408.45	13.30	426.66	426.91	14.02
371.54	371.78	11.87	390.00	390.24	12.59	408.46	408.71	13.31	426.92	427.17	14.03
371.79	372.04	11.88	390.25	390.50	12.60	408.72	408.96	13.32	427.18	427.42	14.04
372.05	372.29	11.89	390.51	390.76	12.61	408.97	409.22	13.33	427.43	427.68	14.05
372.30	372.55	11.90	390.77	391.01	12.62	409.23	409.47	13.34	427.69	427.94	14.06
372.56	372.81	11.91	391.02	391.27	12.63	409.48	409.73	13.35	427.95	428.19	14.07
372.82	373.06	11.92	391.28	391.53	12.64	409.74	409.99	13.36	428.20	428.45	14.08
373.07	373.32	11.93	391.54	391.78	12.65	410.00	410.24	13.37	428.46	428.71	14.09
373.33	373.58	11.94	391.79	392.04	12.66	410.25	410.50	13.38	428.72	428.96	14.10
373.59	373.83	11.95	392.05	392.29	12.67	410.51	410.76	13.39	428.97	429.22	14.11
373.84	374.09	11.96	392.30	392.55	12.68	410.77	411.01	13.40	429.23	429.47	14.12
374.10	374.35	11.97	392.56	392.81	12.69	411.02	411.27	13.41	429.48	429.73	14.13
374.36	374.60	11.98	392.82	393.06	12.70	411.28	411.53	13.42	429.74	429.99	14.14
374.61	374.86	11.99	393.07	393.32	12.71	411.54	411.78	13.43	430.00	430.24	14.15
374.87	375.12	12.00	393.33	393.58	12.72	411.79	412.04	13.44	430.25	430.50	14.16
375.13	375.37	12.01	393.59	393.83	12.73	412.05	412.29	13.45	430.51	430.76	14.17
375.38	375.63	12.02	393.84	394.09	12.74	412.30	412.55	13.46	430.77	431.01	14.18
375.64	375.88	12.03	394.10	394.35	12.75	412.56	412.81	13.47	431.02	431.27	14.19
375.89	376.14	12.04	394.36	394.60	12.76	412.82	413.06	13.48	431.28	431.53	14.20
376.15	376.40	12.05	394.61	394.86	12.77	413.07	413.32	13.49	431.54	431.78	14.21
376.41	376.65	12.06	394.87	395.12	12.78	413.33	413.58	13.50	431.79	432.04	14.22
376.66	376.91	12.07	395.13	395.37	12.79	413.59	413.83	13.51	432.05	432.29	14.23
376.92	377.17	12.08	395.38	395.63	12.80	413.84	414.09	13.52	432.30	432.55	14.24
377.18	377.42	12.09	395.64	395.88	12.81	414.10	414.35	13.53	432.56	432.81	14.25
377.43	377.68	12.10	395.89	396.14	12.82	414.36	414.60	13.54	432.82	433.06	14.26
377.69	377.94	12.11	396.15	396.40	12.83	414.61	414.86	13.55	433.07	433.32	14.27
377.95	378.19	12.12	396.41	396.65	12.84	414.87	415.12	13.56	433.33	433.58	14.28
378.20	378.45	12.13	396.66	396.91	12.85	415.13	415.37	13.57	433.59	433.83	14.29
378.46	378.71	12.14	396.92	397.17	12.86	415.38	415.63	13.58	433.84	434.09	14.30
378.72	378.96	12.15	397.18	397.42	12.87	415.64	415.88	13.59	434.10	434.35	14.31
378.97	379.22	12.16	397.43	397.68	12.88	415.89	416.14	13.60	434.36	434.60	14.32
379.23	379.47	12.17	397.69	397.94	12.89	416.15	416.40	13.61	434.61	434.86	14.33
379.48	379.73	12.18	397.95	398.19	12.90	416.41	416.65	13.62	434.87	435.12	14.34
379.74	379.99	12.19	398.20	398.45	12.91	416.66	416.91	13.63	435.13	435.37	14.35
380.00	380.24	12.20	398.46	398.71	12.92	416.92	417.17	13.64	435.38	435.63	14.36
380.25	380.50	12.21	398.72	398.96	12.93	417.18	417.42	13.65	435.64	435.88	14.37
380.51	380.76	12.22	398.97	399.22	12.94	417.43	417.68	13.66	435.89	436.14	14.38
380.77	381.01	12.23	399.23	399.47	12.95	417.69	417.94	13.67	436.15	436.40	14.39

**Canada Pension Plan Contributions
Weekly (52 pay periods a year)**

**Cotisations au Régime de pensions du Canada
Hebdomadaire (52 périodes de paie par année)**

Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
436.41 -	436.65	14.40	454.87 -	455.12	15.12	473.33 -	473.58	15.84	491.79 -	492.04	16.56
436.66 -	436.91	14.41	455.13 -	455.37	15.13	473.59 -	473.83	15.85	492.05 -	492.29	16.57
436.92 -	437.17	14.42	455.38 -	455.63	15.14	473.84 -	474.09	15.86	492.30 -	492.55	16.58
437.18 -	437.42	14.43	455.64 -	455.88	15.15	474.10 -	474.35	15.87	492.56 -	492.81	16.59
437.43 -	437.68	14.44	455.89 -	456.14	15.16	474.36 -	474.60	15.88	492.82 -	493.06	16.60
437.69 -	437.94	14.45	456.15 -	456.40	15.17	474.61 -	474.86	15.89	493.07 -	493.32	16.61
437.95 -	438.19	14.46	456.41 -	456.65	15.18	474.87 -	475.12	15.90	493.33 -	493.58	16.62
438.20 -	438.45	14.47	456.66 -	456.91	15.19	475.13 -	475.37	15.91	493.59 -	493.83	16.63
438.46 -	438.71	14.48	456.92 -	457.17	15.20	475.38 -	475.63	15.92	493.84 -	494.09	16.64
438.72 -	438.96	14.49	457.18 -	457.42	15.21	475.64 -	475.88	15.93	494.10 -	494.35	16.65
438.97 -	439.22	14.50	457.43 -	457.68	15.22	475.89 -	476.14	15.94	494.36 -	494.60	16.66
439.23 -	439.47	14.51	457.69 -	457.94	15.23	476.15 -	476.40	15.95	494.61 -	494.86	16.67
439.48 -	439.73	14.52	457.95 -	458.19	15.24	476.41 -	476.65	15.96	494.87 -	495.12	16.68
439.74 -	439.99	14.53	458.20 -	458.45	15.25	476.66 -	476.91	15.97	495.13 -	495.37	16.69
440.00 -	440.24	14.54	458.46 -	458.71	15.26	476.92 -	477.17	15.98	495.38 -	495.63	16.70
440.25 -	440.50	14.55	458.72 -	458.96	15.27	477.18 -	477.42	15.99	495.64 -	495.88	16.71
440.51 -	440.76	14.56	458.97 -	459.22	15.28	477.43 -	477.68	16.00	495.89 -	496.14	16.72
440.77 -	441.01	14.57	459.23 -	459.47	15.29	477.69 -	477.94	16.01	496.15 -	496.40	16.73
441.02 -	441.27	14.58	459.48 -	459.73	15.30	477.95 -	478.19	16.02	496.41 -	496.65	16.74
441.28 -	441.53	14.59	459.74 -	459.99	15.31	478.20 -	478.45	16.03	496.66 -	496.91	16.75
441.54 -	441.78	14.60	460.00 -	460.24	15.32	478.46 -	478.71	16.04	496.92 -	497.17	16.76
441.79 -	442.04	14.61	460.25 -	460.50	15.33	478.72 -	478.96	16.05	497.18 -	497.42	16.77
442.05 -	442.29	14.62	460.51 -	460.76	15.34	478.97 -	479.22	16.06	497.43 -	497.68	16.78
442.30 -	442.55	14.63	460.77 -	461.01	15.35	479.23 -	479.47	16.07	497.69 -	497.94	16.79
442.56 -	442.81	14.64	461.02 -	461.27	15.36	479.48 -	479.73	16.08	497.95 -	498.19	16.80
442.82 -	443.06	14.65	461.28 -	461.53	15.37	479.74 -	479.99	16.09	498.20 -	498.45	16.81
443.07 -	443.32	14.66	461.54 -	461.78	15.38	480.00 -	480.24	16.10	498.46 -	498.71	16.82
443.33 -	443.58	14.67	461.79 -	462.04	15.39	480.25 -	480.50	16.11	498.72 -	498.96	16.83
443.59 -	443.83	14.68	462.05 -	462.29	15.40	480.51 -	480.76	16.12	498.97 -	499.22	16.84
443.84 -	444.09	14.69	462.30 -	462.55	15.41	480.77 -	481.01	16.13	499.23 -	499.47	16.85
444.10 -	444.35	14.70	462.56 -	462.81	15.42	481.02 -	481.27	16.14	499.48 -	499.73	16.86
444.36 -	444.60	14.71	462.82 -	463.06	15.43	481.28 -	481.53	16.15	499.74 -	499.99	16.87
444.61 -	444.86	14.72	463.07 -	463.32	15.44	481.54 -	481.78	16.16	500.00 -	500.24	16.88
444.87 -	445.12	14.73	463.33 -	463.58	15.45	481.79 -	482.04	16.17	500.25 -	500.50	16.89
445.13 -	445.37	14.74	463.59 -	463.83	15.46	482.05 -	482.29	16.18	500.51 -	500.76	16.90
445.38 -	445.63	14.75	463.84 -	464.09	15.47	482.30 -	482.55	16.19	500.77 -	501.01	16.91
445.64 -	445.88	14.76	464.10 -	464.35	15.48	482.56 -	482.81	16.20	501.02 -	501.27	16.92
445.89 -	446.14	14.77	464.36 -	464.60	15.49	482.82 -	483.06	16.21	501.28 -	501.53	16.93
446.15 -	446.40	14.78	464.61 -	464.86	15.50	483.07 -	483.32	16.22	501.54 -	501.78	16.94
446.41 -	446.65	14.79	464.87 -	465.12	15.51	483.33 -	483.58	16.23	501.79 -	502.04	16.95
446.66 -	446.91	14.80	465.13 -	465.37	15.52	483.59 -	483.83	16.24	502.05 -	502.29	16.96
446.92 -	447.17	14.81	465.38 -	465.63	15.53	483.84 -	484.09	16.25	502.30 -	502.55	16.97
447.18 -	447.42	14.82	465.64 -	465.88	15.54	484.10 -	484.35	16.26	502.56 -	502.81	16.98
447.43 -	447.68	14.83	465.89 -	466.14	15.55	484.36 -	484.60	16.27	502.82 -	503.06	16.99
447.69 -	447.94	14.84	466.15 -	466.40	15.56	484.61 -	484.86	16.28	503.07 -	503.32	17.00
447.95 -	448.19	14.85	466.41 -	466.65	15.57	484.87 -	485.12	16.29	503.33 -	503.58	17.01
448.20 -	448.45	14.86	466.66 -	466.91	15.58	485.13 -	485.37	16.30	503.59 -	503.83	17.02
448.46 -	448.71	14.87	466.92 -	467.17	15.59	485.38 -	485.63	16.31	503.84 -	504.09	17.03
448.72 -	448.96	14.88	467.18 -	467.42	15.60	485.64 -	485.88	16.32	504.10 -	504.35	17.04
448.97 -	449.22	14.89	467.43 -	467.68	15.61	485.89 -	486.14	16.33	504.36 -	504.60	17.05
449.23 -	449.47	14.90	467.69 -	467.94	15.62	486.15 -	486.40	16.34	504.61 -	504.86	17.06
449.48 -	449.73	14.91	467.95 -	468.19	15.63	486.41 -	486.65	16.35	504.87 -	505.12	17.07
449.74 -	449.99	14.92	468.20 -	468.45	15.64	486.66 -	486.91	16.36	505.13 -	505.37	17.08
450.00 -	450.24	14.93	468.46 -	468.71	15.65	486.92 -	487.17	16.37	505.38 -	505.63	17.09
450.25 -	450.50	14.94	468.72 -	468.96	15.66	487.18 -	487.42	16.38	505.64 -	505.88	17.10
450.51 -	450.76	14.95	468.97 -	469.22	15.67	487.43 -	487.68	16.39	505.89 -	506.14	17.11
450.77 -	451.01	14.96	469.23 -	469.47	15.68	487.69 -	487.94	16.40	506.15 -	506.40	17.12
451.02 -	451.27	14.97	469.48 -	469.73	15.69	487.95 -	488.19	16.41	506.41 -	506.65	17.13
451.28 -	451.53	14.98	469.74 -	469.99	15.70	488.20 -	488.45	16.42	506.66 -	506.91	17.14
451.54 -	451.78	14.99	470.00 -	470.24	15.71	488.46 -	488.71	16.43	506.92 -	507.17	17.15
451.79 -	452.04	15.00	470.25 -	470.50	15.72	488.72 -	488.96	16.44	507.18 -	507.42	17.16
452.05 -	452.29	15.01	470.51 -	470.76	15.73	488.97 -	489.22	16.45	507.43 -	507.68	17.17
452.30 -	452.55	15.02	470.77 -	471.01	15.74	489.23 -	489.47	16.46	507.69 -	507.94	17.18
452.56 -	452.81	15.03	471.02 -	471.27	15.75	489.48 -	489.73	16.47	507.95 -	508.19	17.19
452.82 -	453.06	15.04	471.28 -	471.53	15.76	489.74 -	489.99	16.48	508.20 -	508.45	17.20
453.07 -	453.32	15.05	471.54 -	471.78	15.77	490.00 -	490.24	16.49	508.46 -	508.71	17.21
453.33 -	453.58	15.06	471.79 -	472.04	15.78	490.25 -	490.50	16.50	508.72 -	508.96	17.22
453.59 -	453.83	15.07	472.05 -	472.29	15.79	490.51 -	490.76	16.51	508.97 -	509.22	17.23
453.84 -	454.09	15.08	472.30 -	472.55	15.80	490.77 -	491.01	16.52	509.23 -	509.47	17.24
454.10 -	454.35	15.09	472.56 -	472.81	15.81	491.02 -	491.27	16.53	509.48 -	509.73	17.25
454.36 -	454.60	15.10	472.82 -	473.06	15.82	491.28 -	491.53	16.54	509.74 -	509.99	17.26
454.61 -	454.86	15.11	473.07 -	473.32	15.83	491.54 -	491.78	16.55	510.00 -	510.24	17.27

B-6 Employee's maximum CPP contribution for the year 2000 is \$1329.90

La cotisation maximale de l'employé au RPC pour l'année 2000 est de 1329,90 \$

**Canada Pension Plan Contributions
Weekly (52 pay periods a year)**

**Cotisations au Régime de pensions du Canada
Hebdomadaire (52 périodes de paie par année)**

Pay Rémunération			CPP RPC	Pay Rémunération			CPP RPC	Pay Rémunération			CPP RPC	Pay Rémunération			CPP RPC
From - De	To - À	From - De		To - À	From - De	To - À		From - De	To - À						
584.10	584.35	20.16	602.56	602.81	20.88	621.02	621.27	21.60	639.48	639.73	22.32	657.94	658.19	23.04	
584.36	584.60	20.17	602.82	603.06	20.89	621.28	621.53	21.61	639.74	639.99	22.33	658.20	658.45	23.05	
584.61	584.86	20.18	603.07	603.32	20.90	621.54	621.78	21.62	640.00	640.24	22.34	658.46	658.70	23.06	
584.87	585.12	20.19	603.33	603.58	20.91	621.79	622.04	21.63	640.25	640.50	22.35	658.71	658.95	23.07	
585.13	585.37	20.20	603.59	603.83	20.92	622.05	622.29	21.64	640.51	640.76	22.36	658.97	659.21	23.08	
585.38	585.63	20.21	603.84	604.09	20.93	622.30	622.55	21.65	640.77	641.01	22.37	659.23	659.47	23.09	
585.64	585.88	20.22	604.10	604.35	20.94	622.56	622.81	21.66	641.02	641.27	22.38	659.49	659.73	23.10	
585.89	586.14	20.23	604.36	604.60	20.95	622.82	623.06	21.67	641.28	641.53	22.39	659.75	660.00	23.11	
586.15	586.40	20.24	604.61	604.86	20.96	623.07	623.32	21.68	641.54	641.78	22.40	660.01	660.25	23.12	
586.41	586.65	20.25	604.87	605.12	20.97	623.33	623.58	21.69	641.79	642.04	22.41	660.27	660.51	23.13	
586.66	586.91	20.26	605.13	605.37	20.98	623.59	623.83	21.70	642.05	642.29	22.42	660.53	660.77	23.14	
586.92	587.17	20.27	605.38	605.63	20.99	623.84	624.09	21.71	642.30	642.55	22.43	660.79	661.03	23.15	
587.18	587.42	20.28	605.64	605.88	21.00	624.10	624.35	21.72	642.56	642.81	22.44	661.05	661.29	23.16	
587.43	587.68	20.29	605.89	606.14	21.01	624.36	624.60	21.73	642.82	643.06	22.45	661.31	661.55	23.17	
587.69	587.94	20.30	606.15	606.40	21.02	624.61	624.86	21.74	643.07	643.32	22.46	661.57	661.81	23.18	
587.95	588.19	20.31	606.41	606.65	21.03	624.87	625.12	21.75	643.33	643.58	22.47	661.83	662.07	23.19	
588.20	588.45	20.32	606.66	606.91	21.04	625.13	625.37	21.76	643.59	643.83	22.48	662.09	662.33	23.20	
588.46	588.71	20.33	606.92	607.17	21.05	625.38	625.63	21.77	643.84	644.09	22.49	662.35	662.59	23.21	
588.72	588.96	20.34	607.18	607.42	21.06	625.64	625.88	21.78	644.10	644.35	22.50	662.61	662.85	23.22	
588.97	589.22	20.35	607.43	607.68	21.07	625.89	626.14	21.79	644.36	644.60	22.51	662.87	663.11	23.23	
589.23	589.47	20.36	607.69	607.94	21.08	626.15	626.40	21.80	644.61	644.86	22.52	663.13	663.37	23.24	
589.48	589.73	20.37	607.95	608.19	21.09	626.41	626.65	21.81	644.87	645.12	22.53	663.39	663.63	23.25	
589.74	589.99	20.38	608.20	608.45	21.10	626.66	626.91	21.82	645.13	645.37	22.54	663.65	663.89	23.26	
590.00	590.24	20.39	608.46	608.71	21.11	626.92	627.17	21.83	645.38	645.63	22.55	663.91	664.15	23.27	
590.25	590.50	20.40	608.72	608.96	21.12	627.18	627.42	21.84	645.64	645.88	22.56	664.17	664.41	23.28	
590.51	590.76	20.41	608.97	609.22	21.13	627.43	627.68	21.85	645.89	646.14	22.57	664.43	664.67	23.29	
590.77	591.01	20.42	609.23	609.47	21.14	627.69	627.94	21.86	646.15	646.40	22.58	664.69	664.93	23.30	
591.02	591.27	20.43	609.48	609.73	21.15	627.95	628.19	21.87	646.41	646.65	22.59	664.95	665.19	23.31	
591.28	591.53	20.44	609.74	609.99	21.16	628.20	628.45	21.88	646.66	646.91	22.60	665.21	665.45	23.32	
591.54	591.78	20.45	610.00	610.24	21.17	628.46	628.71	21.89	646.92	647.17	22.61	665.47	665.71	23.33	
591.79	592.04	20.46	610.25	610.50	21.18	628.72	628.96	21.90	647.18	647.42	22.62	665.73	665.97	23.34	
592.05	592.29	20.47	610.51	610.76	21.19	628.97	629.22	21.91	647.43	647.68	22.63	665.99	666.23	23.35	
592.30	592.55	20.48	610.77	611.01	21.20	629.23	629.47	21.92	647.69	647.94	22.64	666.25	666.49	23.36	
592.56	592.81	20.49	611.02	611.27	21.21	629.48	629.73	21.93	647.95	648.19	22.65	666.51	666.75	23.37	
592.82	593.06	20.50	611.28	611.53	21.22	629.74	629.99	21.94	648.20	648.45	22.66	666.77	667.01	23.38	
593.07	593.32	20.51	611.54	611.78	21.23	630.00	630.24	21.95	648.46	648.71	22.67	667.03	667.27	23.39	
593.33	593.58	20.52	611.79	612.04	21.24	630.25	630.50	21.96	648.72	648.96	22.68	667.29	667.53	23.40	
593.59	593.83	20.53	612.05	612.29	21.25	630.51	630.76	21.97	648.97	649.22	22.69	667.55	667.79	23.41	
593.84	594.09	20.54	612.30	612.55	21.26	630.77	631.01	21.98	649.23	649.47	22.70	667.81	668.05	23.42	
594.10	594.35	20.55	612.56	612.81	21.27	631.02	631.27	21.99	649.48	649.73	22.71	668.07	668.31	23.43	
594.36	594.60	20.56	612.82	613.06	21.28	631.28	631.53	22.00	649.74	649.99	22.72	668.33	668.57	23.44	
594.61	594.86	20.57	613.07	613.32	21.29	631.54	631.78	22.01	650.00	650.24	22.73	668.59	668.83	23.45	
594.87	595.12	20.58	613.33	613.58	21.30	631.79	632.04	22.02	650.25	650.50	22.74	668.85	669.09	23.46	
595.13	595.37	20.59	613.59	613.83	21.31	632.05	632.29	22.03	650.51	650.76	22.75	669.11	669.35	23.47	
595.38	595.63	20.60	613.84	614.09	21.32	632.30	632.55	22.04	650.77	651.01	22.76	669.37	669.61	23.48	
595.64	595.88	20.61	614.10	614.35	21.33	632.56	632.81	22.05	651.02	651.27	22.77	669.63	669.87	23.49	
595.89	596.14	20.62	614.36	614.60	21.34	632.82	633.06	22.06	651.28	651.53	22.78	669.89	670.13	23.50	
596.15	596.40	20.63	614.61	614.86	21.35	633.07	633.32	22.07	651.54	651.78	22.79	670.15	670.39	23.51	
596.41	596.65	20.64	614.87	615.12	21.36	633.33	633.58	22.08	651.79	652.04	22.80	670.41	670.65	23.52	
596.66	596.91	20.65	615.13	615.37	21.37	633.59	633.83	22.09	652.05	652.29	22.81	670.67	670.91	23.53	
596.92	597.17	20.66	615.38	615.63	21.38	633.84	634.09	22.10	652.30	652.55	22.82	670.93	671.17	23.54	
597.18	597.42	20.67	615.64	615.88	21.39	634.10	634.35	22.11	652.56	652.81	22.83	671.19	671.43	23.55	
597.43	597.68	20.68	615.89	616.14	21.40	634.36	634.60	22.12	652.82	653.06	22.84	671.45	671.69	23.56	
597.69	597.94	20.69	616.15	616.40	21.41	634.61	634.86	22.13	653.07	653.32	22.85	671.71	671.95	23.57	
597.95	598.19	20.70	616.41	616.65	21.42	634.87	635.12	22.14	653.33	653.58	22.86	671.97	672.21	23.58	
598.20	598.45	20.71	616.66	616.91	21.43	635.13	635.37	22.15	653.59	653.83	22.87	672.23	672.47	23.59	
598.46	598.71	20.72	616.92	617.17	21.44	635.38	635.63	22.16	653.84	654.09	22.88	672.49	672.73	23.60	
598.72	598.96	20.73	617.18	617.42	21.45	635.64	635.88	22.17	654.10	654.35	22.89	672.75	672.99	23.61	
598.97	599.22	20.74	617.43	617.68	21.46	635.89	636.14	22.18	654.36	654.60	22.90	673.01	673.25	23.62	
599.23	599.47	20.75	617.69	617.94	21.47	636.15	636.40	22.19	654.61	654.86	22.91	673.27	673.51	23.63	
599.48	599.73	20.76	617.95	618.19	21.48	636.41	636.65	22.20	654.87	655.12	22.92	673.53	673.77	23.64	
599.74	599.99	20.77	618.20	618.45	21.49	636.66	636.91	22.21	655.13	655.37	22.93	673.79	674.03	23.65	
600.00	600.24	20.78	618.46	618.71	21.50	636.92	637.17	22.22	655.38	655.63	22.94	674.05	674.29	23.66	
600.25	600.50	20.79	618.72	618.96	21.51	637.18	637.42	22.23	655.64	655.88	22.95	674.31	674.55	23.67	
600.51	600.76	20.80	618.97	619.22	21.52	637.43	637.68	22.24	655.89	656.14	22.96	674.57	674.81	23.68	
600.77	601.01	20.81	619.23	619.47	21.53	637.69	637.94								

**Canada Pension Plan Contributions
Weekly (52 pay periods a year)**

**Cotisations au Régime de pensions du Canada
Hebdomadaire (52 périodes de paie par année)**

Pay Remuneration		CPP RPC	Pay Remuneration		CPP RPC	Pay Remuneration		CPP RPC	Pay Remuneration		CPP RPC
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
657.95 -	658.19	23.04	676.41 -	676.65	23.76	694.87 -	695.12	24.48	713.33 -	713.58	25.20
658.20 -	658.45	23.05	676.66 -	676.91	23.77	695.13 -	695.37	24.49	713.59 -	713.83	25.21
658.46 -	658.71	23.06	676.92 -	677.17	23.78	695.38 -	695.63	24.50	713.84 -	714.09	25.22
658.72 -	658.96	23.07	677.18 -	677.42	23.79	695.64 -	695.88	24.51	714.10 -	714.35	25.23
658.97 -	659.22	23.08	677.43 -	677.68	23.80	695.89 -	696.14	24.52	714.36 -	714.60	25.24
659.23 -	659.47	23.09	677.69 -	677.94	23.81	696.15 -	696.40	24.53	714.61 -	714.86	25.25
659.48 -	659.73	23.10	677.95 -	678.19	23.82	696.41 -	696.65	24.54	714.87 -	715.12	25.26
659.74 -	659.99	23.11	678.20 -	678.45	23.83	696.66 -	696.91	24.55	715.13 -	715.37	25.27
660.00 -	660.24	23.12	678.46 -	678.71	23.84	696.92 -	697.17	24.56	715.38 -	715.63	25.28
660.25 -	660.50	23.13	678.72 -	678.96	23.85	697.18 -	697.42	24.57	715.64 -	715.88	25.29
660.51 -	660.76	23.14	678.97 -	679.22	23.86	697.43 -	697.68	24.58	715.89 -	716.14	25.30
660.77 -	661.01	23.15	679.23 -	679.47	23.87	697.69 -	697.94	24.59	716.15 -	716.40	25.31
661.02 -	661.27	23.16	679.48 -	679.73	23.88	697.95 -	698.19	24.60	716.41 -	716.65	25.32
661.28 -	661.53	23.17	679.74 -	679.99	23.89	698.20 -	698.45	24.61	716.66 -	716.91	25.33
661.54 -	661.78	23.18	680.00 -	680.24	23.90	698.46 -	698.71	24.62	716.92 -	717.17	25.34
661.79 -	662.04	23.19	680.25 -	680.50	23.91	698.72 -	698.96	24.63	717.18 -	717.42	25.35
662.05 -	662.29	23.20	680.51 -	680.76	23.92	698.97 -	699.22	24.64	717.43 -	717.68	25.36
662.30 -	662.55	23.21	680.77 -	681.01	23.93	699.23 -	699.47	24.65	717.69 -	717.94	25.37
662.56 -	662.81	23.22	681.02 -	681.27	23.94	699.48 -	699.73	24.66	717.95 -	718.19	25.38
662.82 -	663.06	23.23	681.28 -	681.53	23.95	699.74 -	699.99	24.67	718.20 -	718.45	25.39
663.07 -	663.32	23.24	681.54 -	681.78	23.96	700.00 -	700.24	24.68	718.46 -	718.71	25.40
663.33 -	663.58	23.25	681.79 -	682.04	23.97	700.25 -	700.50	24.69	718.72 -	718.96	25.41
663.59 -	663.83	23.26	682.05 -	682.29	23.98	700.51 -	700.76	24.70	718.97 -	719.22	25.42
663.84 -	664.09	23.27	682.30 -	682.55	23.99	700.77 -	701.01	24.71	719.23 -	719.47	25.43
664.10 -	664.35	23.28	682.56 -	682.81	24.00	701.02 -	701.27	24.72	719.48 -	719.73	25.44
664.36 -	664.60	23.29	682.82 -	683.06	24.01	701.28 -	701.53	24.73	719.74 -	719.99	25.45
664.61 -	664.86	23.30	683.07 -	683.32	24.02	701.54 -	701.78	24.74	720.00 -	720.24	25.46
664.87 -	665.12	23.31	683.33 -	683.58	24.03	701.79 -	702.04	24.75	720.25 -	720.50	25.47
665.13 -	665.37	23.32	683.59 -	683.83	24.04	702.05 -	702.29	24.76	720.51 -	720.76	25.48
665.38 -	665.63	23.33	683.84 -	684.09	24.05	702.30 -	702.55	24.77	720.77 -	721.01	25.49
665.64 -	665.88	23.34	684.10 -	684.35	24.06	702.56 -	702.81	24.78	721.02 -	721.27	25.50
665.89 -	666.14	23.35	684.36 -	684.60	24.07	702.82 -	703.06	24.79	721.28 -	721.53	25.51
666.15 -	666.40	23.36	684.61 -	684.86	24.08	703.07 -	703.32	24.80	721.54 -	721.78	25.52
666.41 -	666.65	23.37	684.87 -	685.12	24.09	703.33 -	703.58	24.81	721.79 -	722.04	25.53
666.66 -	666.91	23.38	685.13 -	685.37	24.10	703.59 -	703.83	24.82	722.05 -	722.29	25.54
666.92 -	667.17	23.39	685.38 -	685.63	24.11	703.84 -	704.09	24.83	722.30 -	722.55	25.55
667.18 -	667.42	23.40	685.64 -	685.88	24.12	704.10 -	704.35	24.84	722.56 -	722.81	25.56
667.43 -	667.68	23.41	685.89 -	686.14	24.13	704.36 -	704.60	24.85	722.82 -	723.06	25.57
667.69 -	667.94	23.42	686.15 -	686.40	24.14	704.61 -	704.86	24.86	723.07 -	723.32	25.58
667.95 -	668.19	23.43	686.41 -	686.66	24.15	704.87 -	705.12	24.87	723.33 -	723.58	25.59
668.20 -	668.45	23.44	686.67 -	686.91	24.16	705.13 -	705.37	24.88	723.59 -	723.84	25.60
668.46 -	668.71	23.45	686.92 -	687.17	24.17	705.38 -	705.63	24.89	723.85 -	724.10	25.61
668.72 -	668.96	23.46	687.18 -	687.42	24.18	705.64 -	705.88	24.90	724.11 -	724.36	25.62
668.97 -	669.22	23.47	687.43 -	687.68	24.19	705.89 -	706.14	24.91	724.37 -	724.62	25.63
669.23 -	669.47	23.48	687.69 -	687.94	24.20	706.15 -	706.40	24.92	724.63 -	724.88	25.64
669.48 -	669.73	23.49	687.95 -	688.19	24.21	706.41 -	706.65	24.93	724.89 -	725.14	25.65
669.74 -	669.99	23.50	688.20 -	688.45	24.22	706.66 -	706.91	24.94	725.15 -	725.40	25.66
670.00 -	670.24	23.51	688.46 -	688.71	24.23	706.92 -	707.17	24.95	725.41 -	725.66	25.67
670.25 -	670.50	23.52	688.72 -	688.96	24.24	707.18 -	707.42	24.96	725.67 -	725.92	25.68
670.51 -	670.76	23.53	688.97 -	689.22	24.25	707.43 -	707.68	24.97	725.93 -	726.18	25.69
670.77 -	671.01	23.54	689.23 -	689.47	24.26	707.69 -	707.94	24.98	726.19 -	726.44	25.70
671.02 -	671.27	23.55	689.48 -	689.73	24.27	707.95 -	708.19	24.99	726.45 -	726.70	25.71
671.28 -	671.53	23.56	689.74 -	689.99	24.28	708.20 -	708.45	25.00	726.71 -	726.96	25.72
671.54 -	671.78	23.57	690.00 -	690.24	24.29	708.46 -	708.71	25.01	726.97 -	727.22	25.73
671.79 -	672.04	23.58	690.25 -	690.50	24.30	708.72 -	708.96	25.02	727.23 -	727.48	25.74
672.05 -	672.29	23.59	690.51 -	690.76	24.31	708.97 -	709.22	25.03	727.49 -	727.74	25.75
672.30 -	672.55	23.60	690.77 -	691.01	24.32	709.23 -	709.47	25.04	727.75 -	728.00	25.76
672.56 -	672.81	23.61	691.02 -	691.27	24.33	709.48 -	709.73	25.05	728.01 -	728.26	25.77
672.82 -	673.06	23.62	691.28 -	691.53	24.34	709.74 -	709.99	25.06	728.27 -	728.52	25.78
673.07 -	673.32	23.63	691.54 -	691.78	24.35	710.00 -	710.24	25.07	728.53 -	728.78	25.79
673.33 -	673.58	23.64	691.79 -	692.04	24.36	710.25 -	710.50	25.08	728.79 -	729.04	25.80
673.59 -	673.83	23.65	692.05 -	692.29	24.37	710.51 -	710.76	25.09	729.05 -	729.30	25.81
673.84 -	674.09	23.66	692.30 -	692.55	24.38	710.77 -	711.01	25.10	729.31 -	729.56	25.82
674.10 -	674.35	23.67	692.56 -	692.81	24.39	711.02 -	711.27	25.11	729.57 -	729.82	25.83
674.36 -	674.60	23.68	692.82 -	693.06	24.40	711.28 -	711.53	25.12	729.83 -	730.08	25.84
674.61 -	674.86	23.69	693.07 -	693.32	24.41	711.54 -	711.78	25.13	730.09 -	730.34	25.85
674.87 -	675.12	23.70	693.33 -	693.58	24.42	711.79 -	712.04	25.14	730.35 -	730.60	25.86
675.13 -	675.37	23.71	693.59 -	693.83	24.43	712.05 -	712.29	25.15	730.61 -	730.86	25.87
675.38 -	675.63	23.72	693.84 -	694.09	24.44	712.30 -	712.55	25.16	730.87 -	731.12	25.88
675.64 -	675.88	23.73	694.10 -	694.35	24.45	712.56 -	712.81	25.17	731.13 -	731.38	25.89
675.89 -	676.14	23.74	694.36 -	694.60	24.46	712.82 -	713.06	25.18	731.39 -	731.64	25.90
676.15 -	676.40	23.75	694.61 -	694.86	24.47	713.07 -	713.32	25.19	731.65 -	731.90	25.91

Employee's maximum CPP contribution for the year 2000 is \$1329.90

La cotisation maximale de l'employé au RPC pour l'année 2000 est de 1329,90 \$

B-9

**Canada Pension Plan Contributions
Monthly (12 pay periods a year)**

**Cotisations au Régime de pensions du Canada
Mensuel (12 périodes de paie par année)**

Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
2433.08	2433.32	83.52	2451.54	2451.78	84.24	2470.00	2470.24	84.96	2488.46	2488.71	85.68
2433.33	2433.58	83.53	2451.79	2452.04	84.25	2470.25	2470.50	84.97	2488.72	2488.96	85.69
2433.59	2433.83	83.54	2452.05	2452.30	84.26	2470.51	2470.76	84.98	2488.97	2489.22	85.70
2433.84	2434.09	83.55	2452.31	2452.55	84.27	2470.77	2471.01	84.99	2489.23	2489.48	85.71
2434.10	2434.35	83.56	2452.56	2452.81	84.28	2471.02	2471.27	85.00	2489.49	2489.73	85.72
2434.36	2434.60	83.57	2452.82	2453.07	84.29	2471.28	2471.53	85.01	2489.74	2489.99	85.73
2434.61	2434.86	83.58	2453.08	2453.32	84.30	2471.54	2471.78	85.02	2490.00	2490.24	85.74
2434.87	2435.12	83.59	2453.33	2453.58	84.31	2471.79	2472.04	85.03	2490.25	2490.50	85.75
2435.13	2435.37	83.60	2453.59	2453.83	84.32	2472.05	2472.30	85.04	2490.51	2490.76	85.76
2435.38	2435.63	83.61	2453.84	2454.09	84.33	2472.31	2472.55	85.05	2490.77	2491.01	85.77
2435.64	2435.89	83.62	2454.10	2454.35	84.34	2472.56	2472.81	85.06	2491.02	2491.27	85.78
2435.90	2436.14	83.63	2454.36	2454.60	84.35	2472.82	2473.07	85.07	2491.28	2491.53	85.79
2436.15	2436.40	83.64	2454.61	2454.86	84.36	2473.08	2473.32	85.08	2491.54	2491.78	85.80
2436.41	2436.65	83.65	2454.87	2455.12	84.37	2473.33	2473.58	85.09	2491.79	2492.04	85.81
2436.66	2436.91	83.66	2455.13	2455.37	84.38	2473.59	2473.83	85.10	2492.05	2492.30	85.82
2436.92	2437.17	83.67	2455.38	2455.63	84.39	2473.84	2474.09	85.11	2492.31	2492.55	85.83
2437.18	2437.42	83.68	2455.64	2455.89	84.40	2474.10	2474.35	85.12	2492.56	2492.81	85.84
2437.43	2437.68	83.69	2455.90	2456.14	84.41	2474.36	2474.60	85.13	2492.82	2493.07	85.85
2437.69	2437.94	83.70	2456.15	2456.40	84.42	2474.61	2474.86	85.14	2493.08	2493.32	85.86
2437.95	2438.19	83.71	2456.41	2456.65	84.43	2474.87	2475.12	85.15	2493.33	2493.58	85.87
2438.20	2438.45	83.72	2456.66	2456.91	84.44	2475.13	2475.37	85.16	2493.59	2493.83	85.88
2438.46	2438.71	83.73	2456.92	2457.17	84.45	2475.38	2475.63	85.17	2493.84	2494.09	85.89
2438.72	2438.96	83.74	2457.18	2457.42	84.46	2475.64	2475.89	85.18	2494.10	2494.35	85.90
2438.97	2439.22	83.75	2457.43	2457.68	84.47	2475.90	2476.14	85.19	2494.36	2494.60	85.91
2439.23	2439.48	83.76	2457.69	2457.94	84.48	2476.15	2476.40	85.20	2494.61	2494.86	85.92
2439.49	2439.73	83.77	2457.95	2458.19	84.49	2476.41	2476.65	85.21	2494.87	2495.12	85.93
2439.74	2439.99	83.78	2458.20	2458.45	84.50	2476.66	2476.91	85.22	2495.13	2495.37	85.94
2440.00	2440.24	83.79	2458.46	2458.71	84.51	2476.92	2477.17	85.23	2495.38	2495.63	85.95
2440.25	2440.50	83.80	2458.72	2458.96	84.52	2477.18	2477.42	85.24	2495.64	2495.89	85.96
2440.51	2440.76	83.81	2458.97	2459.22	84.53	2477.43	2477.68	85.25	2495.90	2496.14	85.97
2440.77	2441.01	83.82	2459.23	2459.48	84.54	2477.69	2477.94	85.26	2496.15	2496.40	85.98
2441.02	2441.27	83.83	2459.49	2459.73	84.55	2477.95	2478.19	85.27	2496.41	2496.65	85.99
2441.28	2441.53	83.84	2459.74	2459.99	84.56	2478.20	2478.45	85.28	2496.66	2496.91	86.00
2441.54	2441.78	83.85	2460.00	2460.24	84.57	2478.46	2478.71	85.29	2496.92	2497.17	86.01
2441.79	2442.04	83.86	2460.25	2460.50	84.58	2478.72	2478.96	85.30	2497.18	2497.42	86.02
2442.05	2442.30	83.87	2460.51	2460.76	84.59	2478.97	2479.22	85.31	2497.43	2497.68	86.03
2442.31	2442.55	83.88	2460.77	2461.01	84.60	2479.23	2479.48	85.32	2497.69	2497.94	86.04
2442.56	2442.81	83.89	2461.02	2461.27	84.61	2479.49	2479.73	85.33	2497.95	2498.19	86.05
2442.82	2443.07	83.90	2461.28	2461.53	84.62	2479.74	2479.99	85.34	2498.20	2498.45	86.06
2443.08	2443.32	83.91	2461.54	2461.78	84.63	2480.00	2480.24	85.35	2498.46	2498.71	86.07
2443.33	2443.58	83.92	2461.79	2462.04	84.64	2480.25	2480.50	85.36	2498.72	2498.96	86.08
2443.59	2443.83	83.93	2462.05	2462.30	84.65	2480.51	2480.76	85.37	2498.97	2499.22	86.09
2443.84	2444.09	83.94	2462.31	2462.55	84.66	2480.77	2481.01	85.38	2499.23	2499.48	86.10
2444.10	2444.35	83.95	2462.56	2462.81	84.67	2481.02	2481.27	85.39	2499.49	2499.73	86.11
2444.36	2444.60	83.96	2462.82	2463.07	84.68	2481.28	2481.53	85.40	2499.74	2499.99	86.12
2444.61	2444.86	83.97	2463.08	2463.32	84.69	2481.54	2481.78	85.41	2500.00	2500.24	86.13
2444.87	2445.12	83.98	2463.33	2463.58	84.70	2481.79	2482.04	85.42	2500.25	2500.50	86.14
2445.13	2445.37	83.99	2463.59	2463.83	84.71	2482.05	2482.30	85.43	2500.51	2500.76	86.15
2445.38	2445.63	84.00	2463.84	2464.09	84.72	2482.31	2482.55	85.44	2500.77	2501.01	86.16
2445.64	2445.89	84.01	2464.10	2464.35	84.73	2482.56	2482.81	85.45	2501.02	2501.27	86.17
2445.90	2446.14	84.02	2464.36	2464.60	84.74	2482.82	2483.07	85.46	2501.28	2501.53	86.18
2446.15	2446.40	84.03	2464.61	2464.86	84.75	2483.08	2483.32	85.47	2501.54	2501.78	86.19
2446.41	2446.65	84.04	2464.87	2465.12	84.76	2483.33	2483.58	85.48	2501.79	2502.04	86.20
2446.66	2446.91	84.05	2465.13	2465.37	84.77	2483.59	2483.83	85.49	2502.05	2502.30	86.21
2446.92	2447.17	84.06	2465.38	2465.63	84.78	2483.84	2484.09	85.50	2502.31	2502.55	86.22
2447.18	2447.42	84.07	2465.64	2465.89	84.79	2484.10	2484.35	85.51	2502.56	2502.81	86.23
2447.43	2447.68	84.08	2465.90	2466.14	84.80	2484.36	2484.60	85.52	2502.82	2503.07	86.24
2447.69	2447.94	84.09	2466.15	2466.40	84.81	2484.61	2484.86	85.53	2503.08	2503.32	86.25
2447.95	2448.19	84.10	2466.41	2466.65	84.82	2484.87	2485.12	85.54	2503.33	2503.58	86.26
2448.20	2448.45	84.11	2466.66	2466.91	84.83	2485.13	2485.37	85.55	2503.59	2503.83	86.27
2448.46	2448.71	84.12	2466.92	2467.17	84.84	2485.38	2485.63	85.56	2503.84	2504.09	86.28
2448.72	2448.96	84.13	2467.18	2467.42	84.85	2485.64	2485.89	85.57	2504.10	2504.35	86.29
2448.97	2449.22	84.14	2467.43	2467.68	84.86	2485.90	2486.14	85.58	2504.36	2504.60	86.30
2449.23	2449.48	84.15	2467.69	2467.94	84.87	2486.15	2486.40	85.59	2504.61	2504.86	86.31
2449.49	2449.73	84.16	2467.95	2468.19	84.88	2486.41	2486.65	85.60	2504.87	2505.12	86.32
2449.74	2449.99	84.17	2468.20	2468.45	84.89	2486.66	2486.91	85.61	2505.13	2505.37	86.33
2450.00	2450.24	84.18	2468.46	2468.71	84.90	2486.92	2487.17	85.62	2505.38	2505.63	86.34
2450.25	2450.50	84.19	2468.72	2468.96	84.91	2487.18	2487.42	85.63	2505.64	2505.89	86.35
2450.51	2450.76	84.20	2468.97	2469.22	84.92	2487.43	2487.68	85.64	2505.90	2506.14	86.36
2450.77	2451.01	84.21	2469.23	2469.48	84.93	2487.69	2487.94	85.65	2506.15	2506.40	86.37
2451.02	2451.27	84.22	2469.49	2469.73	84.94	2487.95	2488.19	85.66	2506.41	2506.65	86.38
2451.28	2451.53	84.23	2469.74	2469.99	84.95	2488.20	2488.45	85.67	2506.66	2506.91	86.39

B-80 Employee's maximum CPP contribution for the year 2000 is \$1329.90 La cotisation maximale de l'employé au RPC pour l'année 2000 est de 1329.90 \$

Canada Pension Plan Contributions
Monthly (12 pay periods a year)

Cotisations au Régime de pensions du Canada
Mensuel (12 périodes de paie par année)

Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
2654.61	- 2654.86	92.16	2673.08	- 2673.32	92.88	2691.54	- 2691.78	93.60	2710.00	- 2710.24	94.32
2654.87	- 2655.12	92.17	2673.33	- 2673.58	92.89	2691.79	- 2692.04	93.61	2710.25	- 2710.50	94.33
2655.13	- 2655.37	92.18	2673.59	- 2673.83	92.90	2692.05	- 2692.30	93.62	2710.51	- 2710.76	94.34
2655.38	- 2655.63	92.19	2673.84	- 2674.09	92.91	2692.31	- 2692.55	93.63	2710.77	- 2711.01	94.35
2655.64	- 2655.89	92.20	2674.10	- 2674.35	92.92	2692.56	- 2692.81	93.64	2711.02	- 2711.27	94.36
2655.90	- 2656.14	92.21	2674.36	- 2674.60	92.93	2692.82	- 2693.07	93.65	2711.28	- 2711.53	94.37
2656.15	- 2656.40	92.22	2674.61	- 2674.86	92.94	2693.08	- 2693.32	93.66	2711.54	- 2711.78	94.38
2656.41	- 2656.65	92.23	2674.87	- 2675.12	92.95	2693.33	- 2693.58	93.67	2711.79	- 2712.04	94.39
2656.66	- 2656.91	92.24	2675.13	- 2675.37	92.96	2693.59	- 2693.83	93.68	2712.05	- 2712.30	94.40
2656.92	- 2657.17	92.25	2675.38	- 2675.63	92.97	2693.84	- 2694.09	93.69	2712.31	- 2712.55	94.41
2657.18	- 2657.42	92.26	2675.64	- 2675.89	92.98	2694.10	- 2694.35	93.70	2712.56	- 2712.81	94.42
2657.43	- 2657.68	92.27	2675.90	- 2676.14	92.99	2694.36	- 2694.60	93.71	2712.82	- 2713.07	94.43
2657.69	- 2657.94	92.28	2676.15	- 2676.40	93.00	2694.61	- 2694.86	93.72	2713.08	- 2713.32	94.44
2657.95	- 2658.19	92.29	2676.41	- 2676.65	93.01	2694.87	- 2695.12	93.73	2713.33	- 2713.58	94.45
2658.20	- 2658.45	92.30	2676.66	- 2676.91	93.02	2695.13	- 2695.37	93.74	2713.59	- 2713.83	94.46
2658.46	- 2658.71	92.31	2676.92	- 2677.17	93.03	2695.38	- 2695.63	93.75	2713.84	- 2714.09	94.47
2658.72	- 2658.96	92.32	2677.18	- 2677.42	93.04	2695.64	- 2695.89	93.76	2714.10	- 2714.35	94.48
2658.97	- 2659.22	92.33	2677.43	- 2677.68	93.05	2695.90	- 2696.14	93.77	2714.36	- 2714.60	94.49
2659.23	- 2659.48	92.34	2677.69	- 2677.94	93.06	2696.15	- 2696.40	93.78	2714.61	- 2714.86	94.50
2659.49	- 2659.73	92.35	2677.95	- 2678.19	93.07	2696.41	- 2696.65	93.79	2714.87	- 2715.12	94.51
2659.74	- 2659.99	92.36	2678.20	- 2678.45	93.08	2696.66	- 2696.91	93.80	2715.13	- 2715.37	94.52
2660.00	- 2660.24	92.37	2678.46	- 2678.71	93.09	2696.92	- 2697.17	93.81	2715.38	- 2715.63	94.53
2660.25	- 2660.50	92.38	2678.72	- 2678.96	93.10	2697.18	- 2697.42	93.82	2715.64	- 2715.89	94.54
2660.51	- 2660.76	92.39	2678.97	- 2679.22	93.11	2697.43	- 2697.68	93.83	2715.90	- 2716.14	94.55
2660.77	- 2661.01	92.40	2679.23	- 2679.48	93.12	2697.69	- 2697.94	93.84	2716.15	- 2716.40	94.56
2661.02	- 2661.27	92.41	2679.49	- 2679.73	93.13	2697.95	- 2698.19	93.85	2716.41	- 2716.65	94.57
2661.28	- 2661.53	92.42	2679.74	- 2679.99	93.14	2698.20	- 2698.45	93.86	2716.66	- 2716.91	94.58
2661.54	- 2661.78	92.43	2680.00	- 2680.24	93.15	2698.46	- 2698.71	93.87	2716.92	- 2717.17	94.59
2661.79	- 2662.04	92.44	2680.25	- 2680.50	93.16	2698.72	- 2698.96	93.88	2717.18	- 2717.42	94.60
2662.05	- 2662.30	92.45	2680.51	- 2680.76	93.17	2698.97	- 2699.22	93.89	2717.43	- 2717.68	94.61
2662.31	- 2662.55	92.46	2680.77	- 2681.01	93.18	2699.23	- 2699.48	93.90	2717.69	- 2717.94	94.62
2662.56	- 2662.81	92.47	2681.02	- 2681.27	93.19	2699.49	- 2699.73	93.91	2717.95	- 2718.19	94.63
2662.82	- 2663.07	92.48	2681.28	- 2681.53	93.20	2699.74	- 2699.99	93.92	2718.20	- 2718.45	94.64
2663.08	- 2663.32	92.49	2681.54	- 2681.78	93.21	2700.00	- 2700.24	93.93	2718.46	- 2718.71	94.65
2663.33	- 2663.58	92.50	2681.79	- 2682.04	93.22	2700.25	- 2700.50	93.94	2718.72	- 2718.96	94.66
2663.59	- 2663.83	92.51	2682.05	- 2682.30	93.23	2700.51	- 2700.76	93.95	2718.97	- 2719.22	94.67
2663.84	- 2664.09	92.52	2682.31	- 2682.55	93.24	2700.77	- 2701.01	93.96	2719.23	- 2719.48	94.68
2664.10	- 2664.35	92.53	2682.56	- 2682.81	93.25	2701.02	- 2701.27	93.97	2719.49	- 2719.73	94.69
2664.36	- 2664.60	92.54	2682.82	- 2683.07	93.26	2701.28	- 2701.53	93.98	2719.74	- 2719.99	94.70
2664.61	- 2664.86	92.55	2683.08	- 2683.32	93.27	2701.54	- 2701.78	93.99	2720.00	- 2720.24	94.71
2664.87	- 2665.12	92.56	2683.33	- 2683.58	93.28	2701.79	- 2702.04	94.00	2720.25	- 2720.50	94.72
2665.13	- 2665.37	92.57	2683.59	- 2683.83	93.29	2702.05	- 2702.30	94.01	2720.51	- 2720.76	94.73
2665.38	- 2665.63	92.58	2683.84	- 2684.09	93.30	2702.31	- 2702.55	94.02	2720.77	- 2721.01	94.74
2665.64	- 2665.89	92.59	2684.10	- 2684.35	93.31	2702.56	- 2702.81	94.03	2721.02	- 2721.27	94.75
2665.90	- 2666.14	92.60	2684.36	- 2684.60	93.32	2702.82	- 2703.07	94.04	2721.28	- 2721.53	94.76
2666.15	- 2666.40	92.61	2684.61	- 2684.86	93.33	2703.08	- 2703.32	94.05	2721.54	- 2721.78	94.77
2666.41	- 2666.65	92.62	2684.87	- 2685.12	93.34	2703.33	- 2703.58	94.06	2721.79	- 2722.04	94.78
2666.66	- 2666.91	92.63	2685.13	- 2685.37	93.35	2703.59	- 2703.83	94.07	2722.05	- 2722.30	94.79
2666.92	- 2667.17	92.64	2685.38	- 2685.63	93.36	2703.84	- 2704.09	94.08	2722.31	- 2722.55	94.80
2667.18	- 2667.42	92.65	2685.64	- 2685.89	93.37	2704.10	- 2704.35	94.09	2722.56	- 2722.81	94.81
2667.43	- 2667.68	92.66	2685.90	- 2686.14	93.38	2704.36	- 2704.60	94.10	2722.82	- 2723.07	94.82
2667.69	- 2667.94	92.67	2686.15	- 2686.40	93.39	2704.61	- 2704.86	94.11	2723.08	- 2723.32	94.83
2667.95	- 2668.19	92.68	2686.41	- 2686.65	93.40	2704.87	- 2705.12	94.12	2723.33	- 2723.58	94.84
2668.20	- 2668.45	92.69	2686.66	- 2686.91	93.41	2705.13	- 2705.37	94.13	2723.59	- 2723.83	94.85
2668.46	- 2668.71	92.70	2686.92	- 2687.17	93.42	2705.38	- 2705.63	94.14	2723.84	- 2724.09	94.86
2668.72	- 2668.96	92.71	2687.18	- 2687.42	93.43	2705.64	- 2705.89	94.15	2724.10	- 2724.35	94.87
2668.97	- 2669.22	92.72	2687.43	- 2687.68	93.44	2705.90	- 2706.14	94.16	2724.36	- 2724.60	94.88
2669.23	- 2669.48	92.73	2687.69	- 2687.94	93.45	2706.15	- 2706.40	94.17	2724.61	- 2724.86	94.89
2669.49	- 2669.73	92.74	2687.95	- 2688.19	93.46	2706.41	- 2706.65	94.18	2724.87	- 2725.12	94.90
2669.74	- 2669.99	92.75	2688.20	- 2688.45	93.47	2706.66	- 2706.91	94.19	2725.13	- 2725.37	94.91
2670.00	- 2670.24	92.76	2688.46	- 2688.71	93.48	2706.92	- 2707.17	94.20	2725.38	- 2725.63	94.92
2670.25	- 2670.50	92.77	2688.72	- 2688.96	93.49	2707.18	- 2707.42	94.21	2725.64	- 2725.89	94.93
2670.51	- 2670.76	92.78	2688.97	- 2689.22	93.50	2707.43	- 2707.68	94.22	2725.90	- 2726.14	94.94
2670.77	- 2671.01	92.79	2689.23	- 2689.48	93.51	2707.69	- 2707.94	94.23	2726.15	- 2726.40	94.95
2671.02	- 2671.27	92.80	2689.49	- 2689.73	93.52	2707.95	- 2708.19	94.24	2726.41	- 2726.65	94.96
2671.28	- 2671.53	92.81	2689.74	- 2689.99	93.53	2708.20	- 2708.45	94.25	2726.66	- 2726.91	94.97
2671.54	- 2671.78	92.82	2690.00	- 2690.24	93.54	2708.46	- 2708.71	94.26	2726.92	- 2727.17	94.98
2671.79	- 2672.04	92.83	2690.25	- 2690.50	93.55	2708.72	- 2708.96	94.27	2727.18	- 2727.42	94.99
2672.05	- 2672.30	92.84	2690.51	- 2690.76	93.56	2708.97	- 2709.22	94.28	2727.43	- 2727.68	95.00
2672.31	- 2672.55	92.85	2690.77	- 2691.01	93.57	2709.23	- 2709.48	94.29	2727.69	- 2727.94	95.01
2672.56	- 2672.81	92.86	2691.02	- 2691.27	93.58	2709.49	- 2709.73	94.30	2727.95	- 2728.19	95.02
2672.82	- 2673.07	92.87	2691.28	- 2691.53	93.59	2709.74	- 2709.99	94.31	2728.20	- 2728.45	95.03

Employee's maximum CPP contribution for the year 2000 is \$1329.90 La cotisation maximale de l'employé au RPC pour l'année 2000 est de 1329.90 \$ **B-83**

**Canada Pension Plan Contributions
Monthly (12 pay periods a year)**

**Cotisations au Régime de pensions du Canada
Mensuel (12 périodes de paie par année)**

Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC	Pay Rémunération		CPP RPC
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
2728.46	2728.71	95.04	2746.92	2747.17	95.76	2765.38	2765.63	96.48	2783.84	2784.09	97.20
2728.72	2728.96	95.05	2747.18	2747.42	95.77	2765.64	2765.89	96.49	2784.10	2784.35	97.21
2728.97	2729.22	95.06	2747.43	2747.68	95.78	2765.90	2766.14	96.50	2784.36	2784.60	97.22
2729.23	2729.48	95.07	2747.69	2747.94	95.79	2766.15	2766.40	96.51	2784.61	2784.86	97.23
2729.49	2729.73	95.08	2747.95	2748.19	95.80	2766.41	2766.65	96.52	2784.87	2785.12	97.24
2729.74	2729.99	95.09	2748.20	2748.45	95.81	2766.66	2766.91	96.53	2785.13	2785.37	97.25
2730.00	2730.24	95.10	2748.46	2748.71	95.82	2766.92	2767.17	96.54	2785.38	2785.63	97.26
2730.25	2730.50	95.11	2748.72	2748.96	95.83	2767.18	2767.42	96.55	2785.64	2785.89	97.27
2730.51	2730.76	95.12	2748.97	2749.22	95.84	2767.43	2767.68	96.56	2785.90	2786.14	97.28
2730.77	2731.01	95.13	2749.23	2749.48	95.85	2767.69	2767.94	96.57	2786.15	2786.40	97.29
2731.02	2731.27	95.14	2749.49	2749.73	95.86	2767.95	2768.19	96.58	2786.41	2786.65	97.30
2731.28	2731.53	95.15	2749.74	2749.99	95.87	2768.20	2768.45	96.59	2786.66	2786.91	97.31
2731.54	2731.78	95.16	2750.00	2750.24	95.88	2768.46	2768.71	96.60	2786.92	2787.17	97.32
2731.79	2732.04	95.17	2750.25	2750.50	95.89	2768.72	2768.96	96.61	2787.18	2787.42	97.33
2732.05	2732.30	95.18	2750.51	2750.76	95.90	2768.97	2769.22	96.62	2787.43	2787.68	97.34
2732.31	2732.55	95.19	2750.77	2751.01	95.91	2769.23	2769.48	96.63	2787.69	2787.94	97.35
2732.56	2732.81	95.20	2751.02	2751.27	95.92	2769.49	2769.73	96.64	2787.95	2788.19	97.36
2732.82	2733.07	95.21	2751.28	2751.53	95.93	2769.74	2769.99	96.65	2788.20	2788.45	97.37
2733.08	2733.32	95.22	2751.54	2751.78	95.94	2770.00	2770.24	96.66	2788.46	2788.71	97.38
2733.33	2733.58	95.23	2751.79	2752.04	95.95	2770.25	2770.50	96.67	2788.72	2788.96	97.39
2733.59	2733.83	95.24	2752.05	2752.30	95.96	2770.51	2770.76	96.68	2788.97	2789.22	97.40
2733.84	2734.09	95.25	2752.31	2752.55	95.97	2770.77	2771.01	96.69	2789.23	2789.48	97.41
2734.10	2734.35	95.26	2752.56	2752.81	95.98	2771.02	2771.27	96.70	2789.49	2789.73	97.42
2734.36	2734.60	95.27	2752.82	2753.07	95.99	2771.28	2771.53	96.71	2789.74	2789.99	97.43
2734.61	2734.86	95.28	2753.08	2753.32	96.00	2771.54	2771.78	96.72	2790.00	2790.24	97.44
2734.87	2735.12	95.29	2753.33	2753.58	96.01	2771.79	2772.04	96.73	2790.25	2790.50	97.45
2735.13	2735.37	95.30	2753.59	2753.83	96.02	2772.05	2772.30	96.74	2790.51	2790.76	97.46
2735.38	2735.63	95.31	2753.84	2754.09	96.03	2772.31	2772.55	96.75	2790.77	2791.01	97.47
2735.64	2735.89	95.32	2754.10	2754.35	96.04	2772.56	2772.81	96.76	2791.02	2791.27	97.48
2735.90	2736.14	95.33	2754.36	2754.60	96.05	2772.82	2773.07	96.77	2791.28	2791.53	97.49
2736.15	2736.40	95.34	2754.61	2754.86	96.06	2773.08	2773.32	96.78	2791.54	2791.78	97.50
2736.41	2736.65	95.35	2754.87	2755.12	96.07	2773.33	2773.58	96.79	2791.79	2792.04	97.51
2736.66	2736.91	95.36	2755.13	2755.37	96.08	2773.59	2773.83	96.80	2792.05	2792.30	97.52
2736.92	2737.17	95.37	2755.38	2755.63	96.09	2773.84	2774.09	96.81	2792.31	2792.55	97.53
2737.18	2737.42	95.38	2755.64	2755.89	96.10	2774.10	2774.35	96.82	2792.56	2792.81	97.54
2737.43	2737.68	95.39	2755.90	2756.14	96.11	2774.36	2774.60	96.83	2792.82	2793.07	97.55
2737.69	2737.94	95.40	2756.15	2756.40	96.12	2774.61	2774.86	96.84	2793.08	2793.32	97.56
2737.95	2738.19	95.41	2756.41	2756.65	96.13	2774.87	2775.12	96.85	2793.33	2793.58	97.57
2738.20	2738.45	95.42	2756.66	2756.91	96.14	2775.13	2775.37	96.86	2793.59	2793.83	97.58
2738.46	2738.71	95.43	2756.92	2757.17	96.15	2775.38	2775.63	96.87	2793.84	2794.09	97.59
2738.72	2738.96	95.44	2757.18	2757.42	96.16	2775.64	2775.89	96.88	2794.10	2794.35	97.60
2738.97	2739.22	95.45	2757.43	2757.68	96.17	2775.90	2776.14	96.89	2794.36	2794.60	97.61
2739.23	2739.48	95.46	2757.69	2757.94	96.18	2776.15	2776.40	96.90	2794.61	2794.86	97.62
2739.49	2739.73	95.47	2757.95	2758.19	96.19	2776.41	2776.65	96.91	2794.87	2795.12	97.63
2739.74	2739.99	95.48	2758.20	2758.45	96.20	2776.66	2776.91	96.92	2795.13	2795.37	97.64
2740.00	2740.24	95.49	2758.46	2758.71	96.21	2776.92	2777.17	96.93	2795.38	2795.63	97.65
2740.25	2740.50	95.50	2758.72	2758.96	96.22	2777.18	2777.42	96.94	2795.64	2795.89	97.66
2740.51	2740.76	95.51	2758.97	2759.22	96.23	2777.43	2777.68	96.95	2795.90	2796.14	97.67
2740.77	2741.01	95.52	2759.23	2759.48	96.24	2777.69	2777.94	96.96	2796.15	2796.40	97.68
2741.02	2741.27	95.53	2759.49	2759.73	96.25	2777.95	2778.19	96.97	2796.41	2796.65	97.69
2741.28	2741.53	95.54	2759.74	2759.99	96.26	2778.20	2778.45	96.98	2796.66	2796.91	97.70
2741.54	2741.78	95.55	2760.00	2760.24	96.27	2778.46	2778.71	96.99	2796.92	2797.17	97.71
2741.79	2742.04	95.56	2760.25	2760.50	96.28	2778.72	2778.96	97.00	2797.18	2797.42	97.72
2742.05	2742.30	95.57	2760.51	2760.76	96.29	2778.97	2779.22	97.01	2797.43	2797.68	97.73
2742.31	2742.55	95.58	2760.77	2761.01	96.30	2779.23	2779.48	97.02	2797.69	2797.94	97.74
2742.56	2742.81	95.59	2761.02	2761.27	96.31	2779.49	2779.73	97.03	2797.95	2798.19	97.75
2742.82	2743.07	95.60	2761.28	2761.53	96.32	2779.74	2779.99	97.04	2798.20	2798.45	97.76
2743.08	2743.32	95.61	2761.54	2761.78	96.33	2780.00	2780.24	97.05	2798.46	2798.71	97.77
2743.33	2743.58	95.62	2761.79	2762.04	96.34	2780.25	2780.50	97.06	2798.72	2798.96	97.78
2743.59	2743.83	95.63	2762.05	2762.30	96.35	2780.51	2780.76	97.07	2798.97	2799.22	97.79
2743.84	2744.09	95.64	2762.31	2762.55	96.36	2780.77	2781.01	97.08	2799.23	2799.48	97.80
2744.10	2744.35	95.65	2762.56	2762.81	96.37	2781.02	2781.27	97.09	2799.49	2799.73	97.81
2744.36	2744.60	95.66	2762.82	2763.07	96.38	2781.28	2781.53	97.10	2799.74	2799.99	97.82
2744.61	2744.86	95.67	2763.08	2763.32	96.39	2781.54	2781.78	97.11	2800.00	2800.24	97.83
2744.87	2745.12	95.68	2763.33	2763.58	96.40	2781.79	2782.04	97.12	2800.25	2800.50	97.84
2745.13	2745.37	95.69	2763.59	2763.83	96.41	2782.05	2782.30	97.13	2800.51	2800.76	97.85
2745.38	2745.63	95.70	2763.84	2764.09	96.42	2782.31	2782.55	97.14	2800.77	2801.01	97.86
2745.64	2745.89	95.71	2764.10	2764.35	96.43	2782.56	2782.81	97.15	2801.02	2801.27	97.87
2745.90	2746.14	95.72	2764.36	2764.60	96.44	2782.82	2783.07	97.16	2801.28	2801.53	97.88
2746.15	2746.40	95.73	2764.61	2764.86	96.45	2783.08	2783.32	97.17	2801.54	2801.79	97.89
2746.41	2746.65	95.74	2764.87	2765.12	96.46	2783.33	2783.58	97.18	2801.79	2802.04	97.90
2746.66	2746.91	95.75	2765.13	2765.37	96.47	2783.59	2783.83	97.19	2802.05	2802.30	97.91

B-84 Employee's maximum CPP contribution for the year 2000 is \$1329.90 La cotisation maximale de l'employé au RPC pour l'année 2000 est de 1329.90 \$

Canada Pension Plan Contributions
Monthly (12 pay periods a year)

Cotisations au Régime de pensions du Canada
Mensuel (12 périodes de paie par année)

Pay Rémunération			CPP RPC	Pay Rémunération			CPP RPC	Pay Rémunération			CPP RPC	Pay Rémunération			CPP RPC
From - De	To - À			From - De	To - À			From - De	To - À			From - De	To - À		
3097.69 - 3097.94	109.44		3116.15 - 3116.40	110.16		3173.59 - 3183.58	112.59		3893.59 - 3903.58	140.67					
3097.95 - 3098.19	109.45		3116.41 - 3116.65	110.17		3183.59 - 3193.58	112.98		3903.59 - 3913.58	141.06					
3098.20 - 3098.45	109.46		3116.66 - 3116.91	110.18		3193.59 - 3203.58	113.37		3913.59 - 3923.58	141.45					
3098.46 - 3098.71	109.47		3116.92 - 3117.17	110.19		3203.59 - 3213.58	113.76		3923.59 - 3933.58	141.84					
3098.72 - 3098.96	109.48		3117.18 - 3117.42	110.20		3213.59 - 3223.58	114.15		3933.59 - 3943.58	142.23					
3098.97 - 3099.22	109.49		3117.43 - 3117.68	110.21		3223.59 - 3233.58	114.54		3943.59 - 3953.58	142.62					
3099.23 - 3099.48	109.50		3117.69 - 3117.94	110.22		3233.59 - 3243.58	114.93		3953.59 - 3963.58	143.01					
3099.49 - 3099.73	109.51		3117.95 - 3118.19	110.23		3243.59 - 3253.58	115.32		3963.59 - 3973.58	143.40					
3099.74 - 3099.99	109.52		3118.20 - 3118.45	110.24		3253.59 - 3263.58	115.71		3973.59 - 3983.58	143.79					
3100.00 - 3100.24	109.53		3118.46 - 3118.71	110.25		3263.59 - 3273.58	116.10		3983.59 - 3993.58	144.18					
3100.25 - 3100.50	109.54		3118.72 - 3118.96	110.26		3273.59 - 3283.58	116.49		3993.59 - 4003.58	144.57					
3100.51 - 3100.76	109.55		3118.97 - 3119.22	110.27		3283.59 - 3293.58	116.88		4003.59 - 4013.58	144.96					
3100.77 - 3101.01	109.56		3119.23 - 3119.48	110.28		3293.59 - 3303.58	117.27		4013.59 - 4023.58	145.35					
3101.02 - 3101.27	109.57		3119.49 - 3119.73	110.29		3303.59 - 3313.58	117.66		4023.59 - 4033.58	145.74					
3101.28 - 3101.53	109.58		3119.74 - 3119.99	110.30		3313.59 - 3323.58	118.05		4033.59 - 4043.58	146.13					
3101.54 - 3101.78	109.59		3120.00 - 3120.24	110.31		3323.59 - 3333.58	118.44		4043.59 - 4053.58	146.52					
3101.79 - 3102.04	109.60		3120.25 - 3120.50	110.32		3333.59 - 3343.58	118.83		4053.59 - 4063.58	146.91					
3102.05 - 3102.30	109.61		3120.51 - 3120.76	110.33		3343.59 - 3353.58	119.22		4063.59 - 4073.58	147.30					
3102.31 - 3102.55	109.62		3120.77 - 3121.01	110.34		3353.59 - 3363.58	119.61		4073.59 - 4083.58	147.69					
3102.56 - 3102.81	109.63		3121.02 - 3121.27	110.35		3363.59 - 3373.58	120.00		4083.59 - 4093.58	148.08					
3102.82 - 3103.07	109.64		3121.28 - 3121.53	110.36		3373.59 - 3383.58	120.39		4093.59 - 4103.58	148.47					
3103.08 - 3103.32	109.65		3121.54 - 3121.78	110.37		3383.59 - 3393.58	120.78		4103.59 - 4113.58	148.86					
3103.33 - 3103.58	109.66		3121.79 - 3122.04	110.38		3393.59 - 3403.58	121.17		4113.59 - 4123.58	149.25					
3103.59 - 3103.83	109.67		3122.05 - 3122.30	110.39		3403.59 - 3413.58	121.56		4123.59 - 4133.58	149.64					
3103.84 - 3104.09	109.68		3122.31 - 3122.55	110.40		3413.59 - 3423.58	121.95		4133.59 - 4143.58	150.03					
3104.10 - 3104.35	109.69		3122.56 - 3122.81	110.41		3423.59 - 3433.58	122.34		4143.59 - 4153.58	150.42					
3104.36 - 3104.60	109.70		3122.82 - 3123.07	110.42		3433.59 - 3443.58	122.73		4153.59 - 4163.58	150.81					
3104.61 - 3104.86	109.71		3123.08 - 3123.32	110.43		3443.59 - 3453.58	123.12		4163.59 - 4173.58	151.20					
3104.87 - 3105.12	109.72		3123.33 - 3123.58	110.44		3453.59 - 3463.58	123.51		4173.59 - 4183.58	151.59					
3105.13 - 3105.37	109.73		3123.59 - 3123.83	110.45		3463.59 - 3473.58	123.90		4183.59 - 4193.58	151.98					
3105.38 - 3105.63	109.74		3123.84 - 3124.09	110.46		3473.59 - 3483.58	124.29		4193.59 - 4203.58	152.37					
3105.64 - 3105.89	109.75		3124.10 - 3124.35	110.47		3483.59 - 3493.58	124.68		4203.59 - 4213.58	152.76					
3105.90 - 3106.14	109.76		3124.36 - 3124.60	110.48		3493.59 - 3503.58	125.07		4213.59 - 4223.58	153.15					
3106.15 - 3106.40	109.77		3124.61 - 3124.86	110.49		3503.59 - 3513.58	125.46		4223.59 - 4233.58	153.54					
3106.41 - 3106.65	109.78		3124.87 - 3125.12	110.50		3513.59 - 3523.58	125.85		4233.59 - 4243.58	153.93					
3106.66 - 3106.91	109.79		3125.13 - 3125.37	110.51		3523.59 - 3533.58	126.24		4243.59 - 4253.58	154.32					
3106.92 - 3107.17	109.80		3125.38 - 3125.63	110.52		3533.59 - 3543.58	126.63		4253.59 - 4263.58	154.71					
3107.18 - 3107.42	109.81		3125.64 - 3125.89	110.53		3543.59 - 3553.58	127.02		4263.59 - 4273.58	155.10					
3107.43 - 3107.68	109.82		3125.90 - 3126.14	110.54		3553.59 - 3563.58	127.41		4273.59 - 4283.58	155.49					
3107.69 - 3107.94	109.83		3126.15 - 3126.40	110.55		3563.59 - 3573.58	127.80		4283.59 - 4293.58	155.88					
3107.95 - 3108.19	109.84		3126.41 - 3126.65	110.56		3573.59 - 3583.58	128.19		4293.59 - 4303.58	156.27					
3108.20 - 3108.45	109.85		3126.66 - 3126.91	110.57		3583.59 - 3593.58	128.58		4303.59 - 4313.58	156.66					
3108.46 - 3108.71	109.86		3126.92 - 3127.17	110.58		3593.59 - 3603.58	128.97		4313.59 - 4323.58	157.05					
3108.72 - 3108.96	109.87		3127.18 - 3127.42	110.59		3603.59 - 3613.58	129.36		4323.59 - 4333.58	157.44					
3108.97 - 3109.22	109.88		3127.43 - 3127.68	110.60		3613.59 - 3623.58	129.75		4333.59 - 4343.58	157.83					
3109.23 - 3109.48	109.89		3127.69 - 3127.94	110.61		3623.59 - 3633.58	130.14		4343.59 - 4353.58	158.22					
3109.49 - 3109.73	109.90		3127.95 - 3128.19	110.62		3633.59 - 3643.58	130.53		4353.59 - 4363.58	158.61					
3109.74 - 3109.99	109.91		3128.20 - 3128.45	110.63		3643.59 - 3653.58	130.92		4363.59 - 4373.58	159.00					
3110.00 - 3110.24	109.92		3128.46 - 3128.71	110.64		3653.59 - 3663.58	131.31		4373.59 - 4383.58	159.39					
3110.25 - 3110.50	109.93		3128.72 - 3128.96	110.65		3663.59 - 3673.58	131.70		4383.59 - 4393.58	159.78					
3110.51 - 3110.76	109.94		3128.97 - 3129.22	110.66		3673.59 - 3683.58	132.09		4393.59 - 4403.58	160.17					
3110.77 - 3111.01	109.95		3129.23 - 3129.48	110.67		3683.59 - 3693.58	132.48		4403.59 - 4413.58	160.56					
3111.02 - 3111.27	109.96		3129.49 - 3129.73	110.68		3693.59 - 3703.58	132.87		4413.59 - 4423.58	160.95					
3111.28 - 3111.53	109.97		3129.74 - 3129.99	110.69		3703.59 - 3713.58	133.26		4423.59 - 4433.58	161.34					
3111.54 - 3111.78	109.98		3130.00 - 3130.24	110.70		3713.59 - 3723.58	133.65		4433.59 - 4443.58	161.73					
3111.79 - 3112.04	109.99		3130.25 - 3130.50	110.71		3723.59 - 3733.58	134.04		4443.59 - 4453.58	162.12					
3112.05 - 3112.30	110.00		3130.51 - 3130.76	110.72		3733.59 - 3743.58	134.43		4453.59 - 4463.58	162.51					
3112.31 - 3112.55	110.01		3130.77 - 3131.01	110.73		3743.59 - 3753.58	134.82		4463.59 - 4473.58	162.90					
3112.56 - 3112.81	110.02		3131.02 - 3131.27	110.74		3753.59 - 3763.58	135.21		4473.59 - 4483.58	163.29					
3112.82 - 3113.07	110.03		3131.28 - 3131.53	110.75		3763.59 - 3773.58	135.60		4483.59 - 4493.58	163.68					
3113.08 - 3113.32	110.04		3131.54 - 3131.78	110.76		3773.59 - 3783.58	135.99		4493.59 - 4503.58	164.07					
3113.33 - 3113.58	110.05		3131.79 - 3132.04	110.77		3783.59 - 3793.58	136.38		4503.59 - 4513.58	164.46					
3113.59 - 3113.83	110.06		3132.05 - 3132.30	110.78		3793.59 - 3803.58	136.77		4513.59 - 4523.58	164.85					
3113.84 - 3114.09	110.07		3132.31 - 3132.55	110.79		3803.59 - 3813.58	137.16		4523.59 - 4533.58	165.24					
3114.10 - 3114.35	110.08		3132.56 - 3132.81	110.80		3813.59 - 3823.58	137.55		4533.59 - 4543.58	165.63					
3114.36 - 3114.60	110.09		3132.82 - 3133.07	110.81		3823.59 - 3833.58	137.94		4543.59 - 4553.58	166.02					
3114.61 - 3114.86	110.10		3133.08 - 3133.32	110.82		3833.59 - 3843.58	138.33		4553.59 - 4563.58	166.41					
3114.87 - 3115.12	110.11		3133.33 - 3133.58	110.83		3843.59 - 3853.58	138.72		4563.59 - 4573.58	166.80					
3115.13 - 3115.37	110.12		3133.59 - 3133.83	111.03		3853.59 - 3863.58	139.11		4573.59 - 4583.58	167.19					
3115.38 - 3115.63	110.13		3133.84 - 3134.09	111.42		3863.59 - 3873.58	139.50		4583.59 - 4593.58	167.58					
3115.64 - 3115.89	110.14		3134.10 - 3134.35	111.81		3873.59 - 3883.58	139.89		4593.59 - 4603.58	167.97					
3115.90 - 3116.14	110.15		3134.36 - 3134.60	112.20		3883.59 - 3893.58	140.28		4603.59 - 4613.58	168.36					

Employee's maximum CPP contribution for the year 2000 is \$1329.90 La cotisation maximale de l'employé au RPC pour l'année 2000 est de 1329.90 \$ B-89

Employment Insurance Premiums

Cotisations à l'assurance-emploi

Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE	Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE	Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE	Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
360.21	360.62	8.65	390.21	390.62	9.37	420.21	420.62	10.09	450.21	450.62	10.81
360.63	361.04	8.66	390.63	391.04	9.38	420.63	421.04	10.10	450.63	451.04	10.82
361.05	361.45	8.67	391.05	391.45	9.39	421.05	421.45	10.11	451.05	451.45	10.83
361.46	361.87	8.68	391.46	391.87	9.40	421.46	421.87	10.12	451.46	451.87	10.84
361.88	362.29	8.69	391.88	392.29	9.41	421.88	422.29	10.13	451.88	452.29	10.85
362.30	362.70	8.70	392.30	392.70	9.42	422.30	422.70	10.14	452.30	452.70	10.86
362.71	363.12	8.71	392.71	393.12	9.43	422.71	423.12	10.15	452.71	453.12	10.87
363.13	363.54	8.72	393.13	393.54	9.44	423.13	423.54	10.16	453.13	453.54	10.88
363.55	363.95	8.73	393.55	393.95	9.45	423.55	423.95	10.17	453.55	453.95	10.89
363.96	364.37	8.74	393.96	394.37	9.46	423.96	424.37	10.18	453.96	454.37	10.90
364.38	364.79	8.75	394.38	394.79	9.47	424.38	424.79	10.19	454.38	454.79	10.91
364.80	365.20	8.76	394.80	395.20	9.48	424.80	425.20	10.20	454.80	455.20	10.92
365.21	365.62	8.77	395.21	395.62	9.49	425.21	425.62	10.21	455.21	455.62	10.93
365.63	366.04	8.78	395.63	396.04	9.50	425.63	426.04	10.22	455.63	456.04	10.94
366.05	366.45	8.79	396.05	396.45	9.51	426.05	426.45	10.23	456.05	456.45	10.95
366.46	366.87	8.80	396.46	396.87	9.52	426.46	426.87	10.24	456.46	456.87	10.96
366.88	367.29	8.81	396.88	397.29	9.53	426.88	427.29	10.25	456.88	457.29	10.97
367.30	367.70	8.82	397.30	397.70	9.54	427.30	427.70	10.26	457.30	457.70	10.98
367.71	368.12	8.83	397.71	398.12	9.55	427.71	428.12	10.27	457.71	458.12	10.99
368.13	368.54	8.84	398.13	398.54	9.56	428.13	428.54	10.28	458.13	458.54	11.00
368.55	368.95	8.85	398.55	398.95	9.57	428.55	428.95	10.29	458.55	458.95	11.01
368.96	369.37	8.86	398.96	399.37	9.58	428.96	429.37	10.30	458.96	459.37	11.02
369.38	369.79	8.87	399.38	399.79	9.59	429.38	429.79	10.31	459.38	459.79	11.03
369.80	370.20	8.88	399.80	400.20	9.60	429.80	430.20	10.32	459.80	460.20	11.04
370.21	370.62	8.89	400.21	400.62	9.61	430.21	430.62	10.33	460.21	460.62	11.05
370.63	371.04	8.90	400.63	401.04	9.62	430.63	431.04	10.34	460.63	461.04	11.06
371.05	371.45	8.91	401.05	401.45	9.63	431.05	431.45	10.35	461.05	461.45	11.07
371.46	371.87	8.92	401.46	401.87	9.64	431.46	431.87	10.36	461.46	461.87	11.08
371.88	372.29	8.93	401.88	402.29	9.65	431.88	432.29	10.37	461.88	462.29	11.09
372.30	372.70	8.94	402.30	402.70	9.66	432.30	432.70	10.38	462.30	462.70	11.10
372.71	373.12	8.95	402.71	403.12	9.67	432.71	433.12	10.39	462.71	463.12	11.11
373.13	373.54	8.96	403.13	403.54	9.68	433.13	433.54	10.40	463.13	463.54	11.12
373.55	373.95	8.97	403.55	403.95	9.69	433.55	433.95	10.41	463.55	463.95	11.13
373.96	374.37	8.98	403.96	404.37	9.70	433.96	434.37	10.42	463.96	464.37	11.14
374.38	374.79	8.99	404.38	404.79	9.71	434.38	434.79	10.43	464.38	464.79	11.15
374.80	375.20	9.00	404.80	405.20	9.72	434.80	435.20	10.44	464.80	465.20	11.16
375.21	375.62	9.01	405.21	405.62	9.73	435.21	435.62	10.45	465.21	465.62	11.17
375.63	376.04	9.02	405.63	406.04	9.74	435.63	436.04	10.46	465.63	466.04	11.18
376.05	376.45	9.03	406.05	406.45	9.75	436.05	436.45	10.47	466.05	466.45	11.19
376.46	376.87	9.04	406.46	406.87	9.76	436.46	436.87	10.48	466.46	466.87	11.20
376.88	377.29	9.05	406.88	407.29	9.77	436.88	437.29	10.49	466.88	467.29	11.21
377.30	377.70	9.06	407.30	407.70	9.78	437.30	437.70	10.50	467.30	467.70	11.22
377.71	378.12	9.07	407.71	408.12	9.79	437.71	438.12	10.51	467.71	468.12	11.23
378.13	378.54	9.08	408.13	408.54	9.80	438.13	438.54	10.52	468.13	468.54	11.24
378.55	378.95	9.09	408.55	408.95	9.81	438.55	438.95	10.53	468.55	468.95	11.25
378.96	379.37	9.10	408.96	409.37	9.82	438.96	439.37	10.54	468.96	469.37	11.26
379.38	379.79	9.11	409.38	409.79	9.83	439.38	439.79	10.55	469.38	469.79	11.27
379.80	380.20	9.12	409.80	410.20	9.84	439.80	440.20	10.56	469.80	470.20	11.28
380.21	380.62	9.13	410.21	410.62	9.85	440.21	440.62	10.57	470.21	470.62	11.29
380.63	381.04	9.14	410.63	411.04	9.86	440.63	441.04	10.58	470.63	471.04	11.30
381.05	381.45	9.15	411.05	411.45	9.87	441.05	441.45	10.59	471.05	471.45	11.31
381.46	381.87	9.16	411.46	411.87	9.88	441.46	441.87	10.60	471.46	471.87	11.32
381.88	382.29	9.17	411.88	412.29	9.89	441.88	442.29	10.61	471.88	472.29	11.33
382.30	382.70	9.18	412.30	412.70	9.90	442.30	442.70	10.62	472.30	472.70	11.34
382.71	383.12	9.19	412.71	413.12	9.91	442.71	443.12	10.63	472.71	473.12	11.35
383.13	383.54	9.20	413.13	413.54	9.92	443.13	443.54	10.64	473.13	473.54	11.36
383.55	383.95	9.21	413.55	413.95	9.93	443.55	443.95	10.65	473.55	473.95	11.37
383.96	384.37	9.22	413.96	414.37	9.94	443.96	444.37	10.66	473.96	474.37	11.38
384.38	384.79	9.23	414.38	414.79	9.95	444.38	444.79	10.67	474.38	474.79	11.39
384.80	385.20	9.24	414.80	415.20	9.96	444.80	445.20	10.68	474.80	475.20	11.40
385.21	385.62	9.25	415.21	415.62	9.97	445.21	445.62	10.69	475.21	475.62	11.41
385.63	386.04	9.26	415.63	416.04	9.98	445.63	446.04	10.70	475.63	476.04	11.42
386.05	386.45	9.27	416.05	416.45	9.99	446.05	446.45	10.71	476.05	476.45	11.43
386.46	386.87	9.28	416.46	416.87	10.00	446.46	446.87	10.72	476.46	476.87	11.44
386.88	387.29	9.29	416.88	417.29	10.01	446.88	447.29	10.73	476.88	477.29	11.45
387.30	387.70	9.30	417.30	417.70	10.02	447.30	447.70	10.74	477.30	477.70	11.46
387.71	388.12	9.31	417.71	418.12	10.03	447.71	448.12	10.75	477.71	478.12	11.47
388.13	388.54	9.32	418.13	418.54	10.04	448.13	448.54	10.76	478.13	478.54	11.48
388.55	388.95	9.33	418.55	418.95	10.05	448.55	448.95	10.77	478.55	478.95	11.49
388.96	389.37	9.34	418.96	419.37	10.06	448.96	449.37	10.78	478.96	479.37	11.50
389.38	389.79	9.35	419.38	419.79	10.07	449.38	449.79	10.79	479.38	479.79	11.51
389.80	390.20	9.36	419.80	420.20	10.08	449.80	450.20	10.80	479.80	480.20	11.52

Yearly maximum insurable earnings are \$39,000
C-4 Yearly maximum employee premiums are \$936

Le maximum annuel de la rémunération assurable est de 39 000 \$
Le cotisation maximal annuelle de l'employé est de 936 \$

Employment Insurance Premiums

Cotisations à l'assurance-emploi

Insurable Earnings Rémunération assurable		El premium Cotisation d'AE	Insurable Earnings Rémunération assurable		El premium Cotisation d'AE	Insurable Earnings Rémunération assurable		El premium Cotisation d'AE	Insurable Earnings Rémunération assurable		El premium Cotisation d'AE
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
480.21	480.62	11.53	510.21	510.62	12.25	540.21	540.62	12.97	570.21	570.62	13.69
480.63	481.04	11.54	510.63	511.04	12.26	540.63	541.04	12.98	570.63	571.04	13.70
481.05	481.45	11.55	511.05	511.45	12.27	541.05	541.45	12.99	571.05	571.45	13.71
481.46	481.87	11.56	511.46	511.87	12.28	541.46	541.87	13.00	571.46	571.87	13.72
481.88	482.29	11.57	511.88	512.29	12.29	541.88	542.29	13.01	571.88	572.29	13.73
482.30	482.70	11.58	512.30	512.70	12.30	542.30	542.70	13.02	572.30	572.70	13.74
482.71	483.12	11.59	512.71	513.12	12.31	542.71	543.12	13.03	572.71	573.12	13.75
483.13	483.54	11.60	513.13	513.54	12.32	543.13	543.54	13.04	573.13	573.54	13.76
483.55	483.95	11.61	513.55	513.95	12.33	543.55	543.95	13.05	573.55	573.95	13.77
483.96	484.37	11.62	513.96	514.37	12.34	543.96	544.37	13.06	573.96	574.37	13.78
484.38	484.79	11.63	514.38	514.79	12.35	544.38	544.79	13.07	574.38	574.79	13.79
484.80	485.20	11.64	514.80	515.20	12.36	544.80	545.20	13.08	574.80	575.20	13.80
485.21	485.62	11.65	515.21	515.62	12.37	545.21	545.62	13.09	575.21	575.62	13.81
485.63	486.04	11.66	515.63	516.04	12.38	545.63	546.04	13.10	575.63	576.04	13.82
486.05	486.45	11.67	516.05	516.45	12.39	546.05	546.45	13.11	576.05	576.45	13.83
486.46	486.87	11.68	516.46	516.87	12.40	546.46	546.87	13.12	576.46	576.87	13.84
486.88	487.29	11.69	516.88	517.29	12.41	546.88	547.29	13.13	576.88	577.29	13.85
487.30	487.70	11.70	517.30	517.70	12.42	547.30	547.70	13.14	577.30	577.70	13.86
487.71	488.12	11.71	517.71	518.12	12.43	547.71	548.12	13.15	577.71	578.12	13.87
488.13	488.54	11.72	518.13	518.54	12.44	548.13	548.54	13.16	578.13	578.54	13.88
488.55	488.95	11.73	518.55	518.95	12.45	548.55	548.95	13.17	578.55	578.95	13.89
488.96	489.37	11.74	518.96	519.37	12.46	548.96	549.37	13.18	578.96	579.37	13.90
489.38	489.79	11.75	519.38	519.79	12.47	549.38	549.79	13.19	579.38	579.79	13.91
489.80	490.20	11.76	519.80	520.20	12.48	549.80	550.20	13.20	579.80	580.20	13.92
490.21	490.62	11.77	520.21	520.62	12.49	550.21	550.62	13.21	580.21	580.62	13.93
490.63	491.04	11.78	520.63	521.04	12.50	550.63	551.04	13.22	580.63	581.04	13.94
491.05	491.45	11.79	521.05	521.45	12.51	551.05	551.45	13.23	581.05	581.45	13.95
491.46	491.87	11.80	521.46	521.87	12.52	551.46	551.87	13.24	581.46	581.87	13.96
491.88	492.29	11.81	521.88	522.29	12.53	551.88	552.29	13.25	581.88	582.29	13.97
492.30	492.70	11.82	522.30	522.70	12.54	552.30	552.70	13.26	582.30	582.70	13.98
492.71	493.12	11.83	522.71	523.12	12.55	552.71	553.12	13.27	582.71	583.12	13.99
493.13	493.54	11.84	523.13	523.54	12.56	553.13	553.54	13.28	583.13	583.54	14.00
493.55	493.95	11.85	523.55	523.95	12.57	553.55	553.95	13.29	583.55	583.95	14.01
493.96	494.37	11.86	523.96	524.37	12.58	553.96	554.37	13.30	583.96	584.37	14.02
494.38	494.79	11.87	524.38	524.79	12.59	554.38	554.79	13.31	584.38	584.79	14.03
494.80	495.20	11.88	524.80	525.20	12.60	554.80	555.20	13.32	584.80	585.20	14.04
495.21	495.62	11.89	525.21	525.62	12.61	555.21	555.62	13.33	585.21	585.62	14.05
495.63	496.04	11.90	525.63	526.04	12.62	555.63	556.04	13.34	585.63	586.04	14.06
496.05	496.45	11.91	526.05	526.45	12.63	556.05	556.45	13.35	586.05	586.45	14.07
496.46	496.87	11.92	526.46	526.87	12.64	556.46	556.87	13.36	586.46	586.87	14.08
496.88	497.29	11.93	526.88	527.29	12.65	556.88	557.29	13.37	586.88	587.29	14.09
497.30	497.70	11.94	527.30	527.70	12.66	557.30	557.70	13.38	587.30	587.70	14.10
497.71	498.12	11.95	527.71	528.12	12.67	557.71	558.12	13.39	587.71	588.12	14.11
498.13	498.54	11.96	528.13	528.54	12.68	558.13	558.54	13.40	588.13	588.54	14.12
498.55	498.95	11.97	528.55	528.95	12.69	558.55	558.95	13.41	588.55	588.95	14.13
498.96	499.37	11.98	528.96	529.37	12.70	558.96	559.37	13.42	588.96	589.37	14.14
499.38	499.79	11.99	529.38	529.79	12.71	559.38	559.79	13.43	589.38	589.79	14.15
499.80	500.20	12.00	529.80	530.20	12.72	559.80	560.20	13.44	589.80	590.20	14.16
500.21	500.62	12.01	530.21	530.62	12.73	560.21	560.62	13.45	590.21	590.62	14.17
500.63	501.04	12.02	530.63	531.04	12.74	560.63	561.04	13.46	590.63	591.04	14.18
501.05	501.45	12.03	531.05	531.45	12.75	561.05	561.45	13.47	591.05	591.45	14.19
501.46	501.87	12.04	531.46	531.87	12.76	561.46	561.87	13.48	591.46	591.87	14.20
501.88	502.29	12.05	531.88	532.29	12.77	561.88	562.29	13.49	591.88	592.29	14.21
502.30	502.70	12.06	532.30	532.70	12.78	562.30	562.70	13.50	592.30	592.70	14.22
502.71	503.12	12.07	532.71	533.12	12.79	562.71	563.12	13.51	592.71	593.12	14.23
503.13	503.54	12.08	533.13	533.54	12.80	563.13	563.54	13.52	593.13	593.54	14.24
503.55	503.95	12.09	533.55	533.95	12.81	563.55	563.95	13.53	593.55	593.95	14.25
503.96	504.37	12.10	533.96	534.37	12.82	563.96	564.37	13.54	593.96	594.37	14.26
504.38	504.79	12.11	534.38	534.79	12.83	564.38	564.79	13.55	594.38	594.79	14.27
504.80	505.20	12.12	534.80	535.20	12.84	564.80	565.20	13.56	594.80	595.20	14.28
505.21	505.62	12.13	535.21	535.62	12.85	565.21	565.62	13.57	595.21	595.62	14.29
505.63	506.04	12.14	535.63	536.04	12.86	565.63	566.04	13.58	595.63	596.04	14.30
506.05	506.45	12.15	536.05	536.45	12.87	566.05	566.45	13.59	596.05	596.45	14.31
506.46	506.87	12.16	536.46	536.87	12.88	566.46	566.87	13.60	596.46	596.87	14.32
506.88	507.29	12.17	536.88	537.29	12.89	566.88	567.29	13.61	596.88	597.29	14.33
507.30	507.70	12.18	537.30	537.70	12.90	567.30	567.70	13.62	597.30	597.70	14.34
507.71	508.12	12.19	537.71	538.12	12.91	567.71	568.12	13.63	597.71	598.12	14.35
508.13	508.54	12.20	538.13	538.54	12.92	568.13	568.54	13.64	598.13	598.54	14.36
508.55	508.95	12.21	538.55	538.95	12.93	568.55	568.95	13.65	598.55	598.95	14.37
508.96	509.37	12.22	538.96	539.37	12.94	568.96	569.37	13.66	598.96	599.37	14.38
509.38	509.79	12.23	539.38	539.79	12.95	569.38	569.79	13.67	599.38	599.79	14.39
509.80	510.20	12.24	539.80	540.20	12.96	569.80	570.20	13.68	599.80	600.20	14.40

Yearly maximum insurable earnings are \$39,000
Yearly maximum employee premiums are \$936

Le maximum annuel de la rémunération assurable est de 39 000 \$
Le cotisation maximal annuelle de l'employé est de 936 \$ C-5

Employment Insurance Premiums

Cotisations à l'assurance-emploi

Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE	Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE	Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE	Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
600.21	600.62	14.41	630.21	630.62	15.13	660.21	660.62	15.85	690.21	690.62	16.57
600.63	601.04	14.42	630.63	631.04	15.14	660.63	661.04	15.86	690.63	691.04	16.58
601.05	601.45	14.43	631.05	631.45	15.15	661.05	661.45	15.87	691.05	691.45	16.59
601.46	601.87	14.44	631.46	631.87	15.16	661.46	661.87	15.88	691.46	691.87	16.60
601.88	602.29	14.45	631.88	632.29	15.17	661.88	662.29	15.89	691.88	692.29	16.61
602.30	602.70	14.46	632.30	632.70	15.18	662.30	662.70	15.90	692.30	692.70	16.62
602.71	603.12	14.47	632.71	633.12	15.19	662.71	663.12	15.91	692.71	693.12	16.63
603.13	603.54	14.48	633.13	633.54	15.20	663.13	663.54	15.92	693.13	693.54	16.64
603.55	603.95	14.49	633.55	633.95	15.21	663.55	663.95	15.93	693.55	693.95	16.65
603.96	604.37	14.50	633.96	634.37	15.22	663.96	664.37	15.94	693.96	694.37	16.66
604.38	604.79	14.51	634.38	634.79	15.23	664.38	664.79	15.95	694.38	694.79	16.67
604.80	605.20	14.52	634.80	635.20	15.24	664.80	665.20	15.96	694.80	695.20	16.68
605.21	605.62	14.53	635.21	635.62	15.25	665.21	665.62	15.97	695.21	695.62	16.69
605.63	606.04	14.54	635.63	636.04	15.26	665.63	666.04	15.98	695.63	696.04	16.70
606.05	606.45	14.55	636.05	636.45	15.27	666.05	666.45	15.99	696.05	696.45	16.71
606.46	606.87	14.56	636.46	636.87	15.28	666.46	666.87	16.00	696.46	696.87	16.72
606.88	607.29	14.57	636.88	637.29	15.29	666.88	667.29	16.01	696.88	697.29	16.73
607.30	607.70	14.58	637.30	637.70	15.30	667.30	667.70	16.02	697.30	697.70	16.74
607.71	608.12	14.59	637.71	638.12	15.31	667.71	668.12	16.03	697.71	698.12	16.75
608.13	608.54	14.60	638.13	638.54	15.32	668.13	668.54	16.04	698.13	698.54	16.76
608.55	608.95	14.61	638.55	638.95	15.33	668.55	668.95	16.05	698.55	698.95	16.77
608.96	609.37	14.62	638.96	639.37	15.34	668.96	669.37	16.06	698.96	699.37	16.78
609.38	609.79	14.63	639.38	639.79	15.35	669.38	669.79	16.07	699.38	699.79	16.79
609.80	610.20	14.64	639.80	640.20	15.36	669.80	670.20	16.08	699.80	700.20	16.80
610.21	610.62	14.65	640.21	640.62	15.37	670.21	670.62	16.09	700.21	700.62	16.81
610.63	611.04	14.66	640.63	641.04	15.38	670.63	671.04	16.10	700.63	701.04	16.82
611.05	611.45	14.67	641.05	641.45	15.39	671.05	671.45	16.11	701.05	701.45	16.83
611.46	611.87	14.68	641.46	641.87	15.40	671.46	671.87	16.12	701.46	701.87	16.84
611.88	612.29	14.69	641.88	642.29	15.41	671.88	672.29	16.13	701.88	702.29	16.85
612.30	612.70	14.70	642.30	642.70	15.42	672.30	672.70	16.14	702.30	702.70	16.86
612.71	613.12	14.71	642.71	643.12	15.43	672.71	673.12	16.15	702.71	703.12	16.87
613.13	613.54	14.72	643.13	643.54	15.44	673.13	673.54	16.16	703.13	703.54	16.88
613.55	613.95	14.73	643.55	643.95	15.45	673.55	673.95	16.17	703.55	703.95	16.89
613.96	614.37	14.74	643.96	644.37	15.46	673.96	674.37	16.18	703.96	704.37	16.90
614.38	614.79	14.75	644.38	644.79	15.47	674.38	674.79	16.19	704.38	704.79	16.91
614.80	615.20	14.76	644.80	645.20	15.48	674.80	675.20	16.20	704.80	705.20	16.92
615.21	615.62	14.77	645.21	645.62	15.49	675.21	675.62	16.21	705.21	705.62	16.93
615.63	616.04	14.78	645.63	646.04	15.50	675.63	676.04	16.22	705.63	706.04	16.94
616.05	616.45	14.79	646.05	646.45	15.51	676.05	676.45	16.23	706.05	706.45	16.95
616.46	616.87	14.80	646.46	646.87	15.52	676.46	676.87	16.24	706.46	706.87	16.96
616.88	617.29	14.81	646.88	647.29	15.53	676.88	677.29	16.25	706.88	707.29	16.97
617.30	617.70	14.82	647.30	647.70	15.54	677.30	677.70	16.26	707.30	707.70	16.98
617.71	618.12	14.83	647.71	648.12	15.55	677.71	678.12	16.27	707.71	708.12	16.99
618.13	618.54	14.84	648.13	648.54	15.56	678.13	678.54	16.28	708.13	708.54	17.00
618.55	618.95	14.85	648.55	648.95	15.57	678.55	678.95	16.29	708.55	708.95	17.01
618.96	619.37	14.86	648.96	649.37	15.58	678.96	679.37	16.30	708.96	709.37	17.02
619.38	619.79	14.87	649.38	649.79	15.59	679.38	679.79	16.31	709.38	709.79	17.03
619.80	620.20	14.88	649.80	650.20	15.60	679.80	680.20	16.32	709.80	710.20	17.04
620.21	620.62	14.89	650.21	650.62	15.61	680.21	680.62	16.33	710.21	710.62	17.05
620.63	621.04	14.90	650.63	651.04	15.62	680.63	681.04	16.34	710.63	711.04	17.06
621.05	621.45	14.91	651.05	651.45	15.63	681.05	681.45	16.35	711.05	711.45	17.07
621.46	621.87	14.92	651.46	651.87	15.64	681.46	681.87	16.36	711.46	711.87	17.08
621.88	622.29	14.93	651.88	652.29	15.65	681.88	682.29	16.37	711.88	712.29	17.09
622.30	622.70	14.94	652.30	652.70	15.66	682.30	682.70	16.38	712.30	712.70	17.10
622.71	623.12	14.95	652.71	653.12	15.67	682.71	683.12	16.39	712.71	713.12	17.11
623.13	623.54	14.96	653.13	653.54	15.68	683.13	683.54	16.40	713.13	713.54	17.12
623.55	623.95	14.97	653.55	653.95	15.69	683.55	683.95	16.41	713.55	713.95	17.13
623.96	624.37	14.98	653.96	654.37	15.70	683.96	684.37	16.42	713.96	714.37	17.14
624.38	624.79	14.99	654.38	654.79	15.71	684.38	684.79	16.43	714.38	714.79	17.15
624.80	625.20	15.00	654.80	655.20	15.72	684.80	685.20	16.44	714.80	715.20	17.16
625.21	625.62	15.01	655.21	655.62	15.73	685.21	685.62	16.45	715.21	715.62	17.17
625.63	626.04	15.02	655.63	656.04	15.74	685.63	686.04	16.46	715.63	716.04	17.18
626.05	626.45	15.03	656.05	656.45	15.75	686.05	686.45	16.47	716.05	716.45	17.19
626.46	626.87	15.04	656.46	656.87	15.76	686.46	686.87	16.48	716.46	716.87	17.20
626.88	627.29	15.05	656.88	657.29	15.77	686.88	687.29	16.49	716.88	717.29	17.21
627.30	627.70	15.06	657.30	657.70	15.78	687.30	687.70	16.50	717.30	717.70	17.22
627.71	628.12	15.07	657.71	658.12	15.79	687.71	688.12	16.51	717.71	718.12	17.23
628.13	628.54	15.08	658.13	658.54	15.80	688.13	688.54	16.52	718.13	718.54	17.24
628.55	628.95	15.09	658.55	658.95	15.81	688.55	688.95	16.53	718.55	718.95	17.25
628.96	629.37	15.10	658.96	659.37	15.82	688.96	689.37	16.54	718.96	719.37	17.26
629.38	629.79	15.11	659.38	659.79	15.83	689.38	689.79	16.55	719.38	719.79	17.27
629.80	630.20	15.12	659.80	660.20	15.84	689.80	690.20	16.56	719.80	720.20	17.28

Yearly maximum insurable earnings are \$39,000
C-6 Yearly maximum employee premiums are \$936

Le maximum annuel de la rémunération assurable est de 39 000 \$
Le cotisation maximale annuelle de l'employé est de 936 \$

Employment Insurance Premiums

Cotisations à l'assurance-emploi

Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE	Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE	Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE	Insurable Earnings Rémunération assurable		EI premium Cotisation d'AE
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
720.21	720.62	17.29	750.21	750.62	18.01	780.21	780.62	18.73	810.21	810.62	19.45
720.63	721.04	17.30	750.63	751.04	18.02	780.63	781.04	18.74	810.63	811.04	19.46
721.05	721.45	17.31	751.05	751.45	18.03	781.05	781.45	18.75	811.05	811.45	19.47
721.46	721.87	17.32	751.46	751.87	18.04	781.46	781.87	18.76	811.46	811.87	19.48
721.88	722.29	17.33	751.88	752.29	18.05	781.88	782.29	18.77	811.88	812.29	19.49
722.30	722.70	17.34	752.30	752.70	18.06	782.30	782.70	18.78	812.30	812.70	19.50
722.71	723.12	17.35	752.71	753.12	18.07	782.71	783.12	18.79	812.71	813.12	19.51
723.13	723.54	17.36	753.13	753.54	18.08	783.13	783.54	18.80	813.13	813.54	19.52
723.55	723.95	17.37	753.55	753.95	18.09	783.55	783.95	18.81	813.55	813.95	19.53
723.96	724.37	17.38	753.96	754.37	18.10	783.96	784.37	18.82	813.96	814.37	19.54
724.38	724.79	17.39	754.38	754.79	18.11	784.38	784.79	18.83	814.38	814.79	19.55
724.80	725.20	17.40	754.80	755.20	18.12	784.80	785.20	18.84	814.80	815.20	19.56
725.21	725.62	17.41	755.21	755.62	18.13	785.21	785.62	18.85	815.21	815.62	19.57
725.63	726.04	17.42	755.63	756.04	18.14	785.63	786.04	18.86	815.63	816.04	19.58
726.05	726.45	17.43	756.05	756.45	18.15	786.05	786.45	18.87	816.05	816.45	19.59
726.46	726.87	17.44	756.46	756.87	18.16	786.46	786.87	18.88	816.46	816.87	19.60
726.88	727.29	17.45	756.88	757.29	18.17	786.88	787.29	18.89	816.88	817.29	19.61
727.30	727.70	17.46	757.30	757.70	18.18	787.30	787.70	18.90	817.30	817.70	19.62
727.71	728.12	17.47	757.71	758.12	18.19	787.71	788.12	18.91	817.71	818.12	19.63
728.13	728.54	17.48	758.13	758.54	18.20	788.13	788.54	18.92	818.13	818.54	19.64
728.55	728.95	17.49	758.55	758.95	18.21	788.55	788.95	18.93	818.55	818.95	19.65
728.96	729.37	17.50	758.96	759.37	18.22	788.96	789.37	18.94	818.96	819.37	19.66
729.38	729.79	17.51	759.38	759.79	18.23	789.38	789.79	18.95	819.38	819.79	19.67
729.80	730.20	17.52	759.80	760.20	18.24	789.80	790.20	18.96	819.80	820.20	19.68
730.21	730.62	17.53	760.21	760.62	18.25	790.21	790.62	18.97	820.21	820.62	19.69
730.63	731.04	17.54	760.63	761.04	18.26	790.63	791.04	18.98	820.63	821.04	19.70
731.05	731.45	17.55	761.05	761.45	18.27	791.05	791.45	18.99	821.05	821.45	19.71
731.46	731.87	17.56	761.46	761.87	18.28	791.46	791.87	19.00	821.46	821.87	19.72
731.88	732.29	17.57	761.88	762.29	18.29	791.88	792.29	19.01	821.88	822.29	19.73
732.30	732.70	17.58	762.30	762.70	18.30	792.30	792.70	19.02	822.30	822.70	19.74
732.71	733.12	17.59	762.71	763.12	18.31	792.71	793.12	19.03	822.71	823.12	19.75
733.13	733.54	17.60	763.13	763.54	18.32	793.13	793.54	19.04	823.13	823.54	19.76
733.55	733.95	17.61	763.55	763.95	18.33	793.55	793.95	19.05	823.55	823.95	19.77
733.96	734.37	17.62	763.96	764.37	18.34	793.96	794.37	19.06	823.96	824.37	19.78
734.38	734.79	17.63	764.38	764.79	18.35	794.38	794.79	19.07	824.38	824.79	19.79
734.80	735.20	17.64	764.80	765.20	18.36	794.80	795.20	19.08	824.80	825.20	19.80
735.21	735.62	17.65	765.21	765.62	18.37	795.21	795.62	19.09	825.21	825.62	19.81
735.63	736.04	17.66	765.63	766.04	18.38	795.63	796.04	19.10	825.63	826.04	19.82
736.05	736.45	17.67	766.05	766.45	18.39	796.05	796.45	19.11	826.05	826.45	19.83
736.46	736.87	17.68	766.46	766.87	18.40	796.46	796.87	19.12	826.46	826.87	19.84
736.88	737.29	17.69	766.88	767.29	18.41	796.88	797.29	19.13	826.88	827.29	19.85
737.30	737.70	17.70	767.30	767.70	18.42	797.30	797.70	19.14	827.30	827.70	19.86
737.71	738.12	17.71	767.71	768.12	18.43	797.71	798.12	19.15	827.71	828.12	19.87
738.13	738.54	17.72	768.13	768.54	18.44	798.13	798.54	19.16	828.13	828.54	19.88
738.55	738.95	17.73	768.55	768.95	18.45	798.55	798.95	19.17	828.55	828.95	19.89
738.96	739.37	17.74	768.96	769.37	18.46	798.96	799.37	19.18	828.96	829.37	19.90
739.38	739.79	17.75	769.38	769.79	18.47	799.38	799.79	19.19	829.38	829.79	19.91
739.80	740.20	17.76	769.80	770.20	18.48	799.80	800.20	19.20	829.80	830.20	19.92
740.21	740.62	17.77	770.21	770.62	18.49	800.21	800.62	19.21	830.21	830.62	19.93
740.63	741.04	17.78	770.63	771.04	18.50	800.63	801.04	19.22	830.63	831.04	19.94
741.05	741.45	17.79	771.05	771.45	18.51	801.05	801.45	19.23	831.05	831.45	19.95
741.46	741.87	17.80	771.46	771.87	18.52	801.46	801.87	19.24	831.46	831.87	19.96
741.88	742.29	17.81	771.88	772.29	18.53	801.88	802.29	19.25	831.88	832.29	19.97
742.30	742.70	17.82	772.30	772.70	18.54	802.30	802.70	19.26	832.30	832.70	19.98
742.71	743.12	17.83	772.71	773.12	18.55	802.71	803.12	19.27	832.71	833.12	19.99
743.13	743.54	17.84	773.13	773.54	18.56	803.13	803.54	19.28	833.13	833.54	20.00
743.55	743.95	17.85	773.55	773.95	18.57	803.55	803.95	19.29	833.55	833.95	20.01
743.96	744.37	17.86	773.96	774.37	18.58	803.96	804.37	19.30	833.96	834.37	20.02
744.38	744.79	17.87	774.38	774.79	18.59	804.38	804.79	19.31	834.38	834.79	20.03
744.80	745.20	17.88	774.80	775.20	18.60	804.80	805.20	19.32	834.80	835.20	20.04
745.21	745.62	17.89	775.21	775.62	18.61	805.21	805.62	19.33	835.21	835.62	20.05
745.63	746.04	17.90	775.63	776.04	18.62	805.63	806.04	19.34	835.63	836.04	20.06
746.05	746.45	17.91	776.05	776.45	18.63	806.05	806.45	19.35	836.05	836.45	20.07
746.46	746.87	17.92	776.46	776.87	18.64	806.46	806.87	19.36	836.46	836.87	20.08
746.88	747.29	17.93	776.88	777.29	18.65	806.88	807.29	19.37	836.88	837.29	20.09
747.30	747.70	17.94	777.30	777.70	18.66	807.30	807.70	19.38	837.30	837.70	20.10
747.71	748.12	17.95	777.71	778.12	18.67	807.71	808.12	19.39	837.71	838.12	20.11
748.13	748.54	17.96	778.13	778.54	18.68	808.13	808.54	19.40	838.13	838.54	20.12
748.55	748.95	17.97	778.55	778.95	18.69	808.55	808.95	19.41	838.55	838.95	20.13
748.96	749.37	17.98	778.96	779.37	18.70	808.96	809.37	19.42	838.96	839.37	20.14
749.38	749.79	17.99	779.38	779.79	18.71	809.38	809.79	19.43	839.38	839.79	20.15
749.80	750.20	18.00	779.80	780.20	18.72	809.80	810.20	19.44	839.80	840.20	20.16

Yearly maximum insurable earnings are \$39,000
Yearly maximum employee premiums are \$936

Le maximum annuel de la rémunération assurable est de 39 000 \$
Le cotisation maximale annuelle de l'employé est de 936 \$ C-7

Employment Insurance Premiums

Cotisations à l'assurance-emploi

Insurable Earnings Rémunération assurable		El premium Cotisation d'AE	Insurable Earnings Rémunération assurable		El premium Cotisation d'AE	Insurable Earnings Rémunération assurable		El premium Cotisation d'AE	Insurable Earnings Rémunération assurable		El premium Cotisation d'AE
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
840.21	840.62	20.17	870.21	870.62	20.89	900.21	900.62	21.61	930.21	930.62	22.33
840.63	841.04	20.18	870.63	871.04	20.90	900.63	901.04	21.62	930.63	931.04	22.34
841.05	841.45	20.19	871.05	871.45	20.91	901.05	901.45	21.63	931.05	931.45	22.35
841.46	841.87	20.20	871.46	871.87	20.92	901.46	901.87	21.64	931.46	931.87	22.36
841.88	842.29	20.21	871.88	872.29	20.93	901.88	902.29	21.65	931.88	932.29	22.37
842.30	842.70	20.22	872.30	872.70	20.94	902.30	902.70	21.66	932.30	932.70	22.38
842.71	843.12	20.23	872.71	873.12	20.95	902.71	903.12	21.67	932.71	933.12	22.39
843.13	843.54	20.24	873.13	873.54	20.96	903.13	903.54	21.68	933.13	933.54	22.40
843.55	843.95	20.25	873.55	873.95	20.97	903.55	903.95	21.69	933.55	933.95	22.41
843.96	844.37	20.26	873.96	874.37	20.98	903.96	904.37	21.70	933.96	934.37	22.42
844.38	844.79	20.27	874.38	874.79	20.99	904.38	904.79	21.71	934.38	934.79	22.43
844.80	845.20	20.28	874.80	875.20	21.00	904.80	905.20	21.72	934.80	935.20	22.44
845.21	845.62	20.29	875.21	875.62	21.01	905.21	905.62	21.73	935.21	935.62	22.45
845.63	846.04	20.30	875.63	876.04	21.02	905.63	906.04	21.74	935.63	936.04	22.46
846.05	846.45	20.31	876.05	876.45	21.03	906.05	906.45	21.75	936.05	936.45	22.47
846.46	846.87	20.32	876.46	876.87	21.04	906.46	906.87	21.76	936.46	936.87	22.48
846.88	847.29	20.33	876.88	877.29	21.05	906.88	907.29	21.77	936.88	937.29	22.49
847.30	847.70	20.34	877.30	877.70	21.06	907.30	907.70	21.78	937.30	937.70	22.50
847.71	848.12	20.35	877.71	878.12	21.07	907.71	908.12	21.79	937.71	938.12	22.51
848.13	848.54	20.36	878.13	878.54	21.08	908.13	908.54	21.80	938.13	938.54	22.52
848.55	848.95	20.37	878.55	878.95	21.09	908.55	908.95	21.81	938.55	938.95	22.53
848.96	849.37	20.38	878.96	879.37	21.10	908.96	909.37	21.82	938.96	939.37	22.54
849.38	849.79	20.39	879.38	879.79	21.11	909.38	909.79	21.83	939.38	939.79	22.55
849.80	850.20	20.40	879.80	880.20	21.12	909.80	910.20	21.84	939.80	940.20	22.56
850.21	850.62	20.41	880.21	880.62	21.13	910.21	910.62	21.85	940.21	940.62	22.57
850.63	851.04	20.42	880.63	881.04	21.14	910.63	911.04	21.86	940.63	941.04	22.58
851.05	851.45	20.43	881.05	881.45	21.15	911.05	911.45	21.87	941.05	941.45	22.59
851.46	851.87	20.44	881.46	881.87	21.16	911.46	911.87	21.88	941.46	941.87	22.60
851.88	852.29	20.45	881.88	882.29	21.17	911.88	912.29	21.89	941.88	942.29	22.61
852.30	852.70	20.46	882.30	882.70	21.18	912.30	912.70	21.90	942.30	942.70	22.62
852.71	853.12	20.47	882.71	883.12	21.19	912.71	913.12	21.91	942.71	943.12	22.63
853.13	853.54	20.48	883.13	883.54	21.20	913.13	913.54	21.92	943.13	943.54	22.64
853.55	853.95	20.49	883.55	883.95	21.21	913.55	913.95	21.93	943.55	943.95	22.65
853.96	854.37	20.50	883.96	884.37	21.22	913.96	914.37	21.94	943.96	944.37	22.66
854.38	854.79	20.51	884.38	884.79	21.23	914.38	914.79	21.95	944.38	944.79	22.67
854.80	855.20	20.52	884.80	885.20	21.24	914.80	915.20	21.96	944.80	945.20	22.68
855.21	855.62	20.53	885.21	885.62	21.25	915.21	915.62	21.97	945.21	945.62	22.69
855.63	856.04	20.54	885.63	886.04	21.26	915.63	916.04	21.98	945.63	946.04	22.70
856.05	856.45	20.55	886.05	886.45	21.27	916.05	916.45	21.99	946.05	946.45	22.71
856.46	856.87	20.56	886.46	886.87	21.28	916.46	916.87	22.00	946.46	946.87	22.72
856.88	857.29	20.57	886.88	887.29	21.29	916.88	917.29	22.01	946.88	947.29	22.73
857.30	857.70	20.58	887.30	887.70	21.30	917.30	917.70	22.02	947.30	947.70	22.74
857.71	858.12	20.59	887.71	888.12	21.31	917.71	918.12	22.03	947.71	948.12	22.75
858.13	858.54	20.60	888.13	888.54	21.32	918.13	918.54	22.04	948.13	948.54	22.76
858.55	858.95	20.61	888.55	888.95	21.33	918.55	918.95	22.05	948.55	948.95	22.77
858.96	859.37	20.62	888.96	889.37	21.34	918.96	919.37	22.06	948.96	949.37	22.78
859.38	859.79	20.63	889.38	889.79	21.35	919.38	919.79	22.07	949.38	949.79	22.79
859.80	860.20	20.64	889.80	890.20	21.36	919.80	920.20	22.08	949.80	950.20	22.80
860.21	860.62	20.65	890.21	890.62	21.37	920.21	920.62	22.09	950.21	950.62	22.81
860.63	861.04	20.66	890.63	891.04	21.38	920.63	921.04	22.10	950.63	951.04	22.82
861.05	861.45	20.67	891.05	891.45	21.39	921.05	921.45	22.11	951.05	951.45	22.83
861.46	861.87	20.68	891.46	891.87	21.40	921.46	921.87	22.12	951.46	951.87	22.84
861.88	862.29	20.69	891.88	892.29	21.41	921.88	922.29	22.13	951.88	952.29	22.85
862.30	862.70	20.70	892.30	892.70	21.42	922.30	922.70	22.14	952.30	952.70	22.86
862.71	863.12	20.71	892.71	893.12	21.43	922.71	923.12	22.15	952.71	953.12	22.87
863.13	863.54	20.72	893.13	893.54	21.44	923.13	923.54	22.16	953.13	953.54	22.88
863.55	863.95	20.73	893.55	893.95	21.45	923.55	923.95	22.17	953.55	953.95	22.89
863.96	864.37	20.74	893.96	894.37	21.46	923.96	924.37	22.18	953.96	954.37	22.90
864.38	864.79	20.75	894.38	894.79	21.47	924.38	924.79	22.19	954.38	954.79	22.91
864.80	865.20	20.76	894.80	895.20	21.48	924.80	925.20	22.20	954.80	955.20	22.92
865.21	865.62	20.77	895.21	895.62	21.49	925.21	925.62	22.21	955.21	955.62	22.93
865.63	866.04	20.78	895.63	896.04	21.50	925.63	926.04	22.22	955.63	956.04	22.94
866.05	866.45	20.79	896.05	896.45	21.51	926.05	926.45	22.23	956.05	956.45	22.95
866.46	866.87	20.80	896.46	896.87	21.52	926.46	926.87	22.24	956.46	956.87	22.96
866.88	867.29	20.81	896.88	897.29	21.53	926.88	927.29	22.25	956.88	957.29	22.97
867.30	867.70	20.82	897.30	897.70	21.54	927.30	927.70	22.26	957.30	957.70	22.98
867.71	868.12	20.83	897.71	898.12	21.55	927.71	928.12	22.27	957.71	958.12	22.99
868.13	868.54	20.84	898.13	898.54	21.56	928.13	928.54	22.28	958.13	958.54	23.00
868.55	868.95	20.85	898.55	898.95	21.57	928.55	928.95	22.29	958.55	958.95	23.01
868.96	869.37	20.86	898.96	899.37	21.58	928.96	929.37	22.30	958.96	959.37	23.02
869.38	869.79	20.87	899.38	899.79	21.59	929.38	929.79	22.31	959.38	959.79	23.03
869.80	870.20	20.88	899.80	900.20	21.60	929.80	930.20	22.32	959.80	960.20	23.04

Yearly maximum insurable earnings are \$39,000
C-8 Yearly maximum employee premiums are \$936

Le maximum annuel de la rémunération assurable est de 39 000 \$
Le cotisation maximale annuelle de l'employé est de 936 \$

Employment Insurance Premiums

Cotisations à l'assurance-emploi

Insurable Earnings Rémunération assurable		El premium Cotisation d'AE	Insurable Earnings Rémunération assurable		El premium Cotisation d'AE	Insurable Earnings Rémunération assurable		El premium Cotisation d'AE	Insurable Earnings Rémunération assurable		El premium Cotisation d'AE
From - De	To - À		From - De	To - À		From - De	To - À		From - De	To - À	
960.21	- 960.62	23.05	990.21	- 990.62	23.77	1020.21	- 1020.62	24.49	1050.21	- 1050.62	25.21
960.63	- 961.04	23.06	990.63	- 991.04	23.78	1020.63	- 1021.04	24.50	1050.63	- 1051.04	25.22
961.05	- 961.45	23.07	991.05	- 991.45	23.79	1021.05	- 1021.45	24.51	1051.05	- 1051.45	25.23
961.46	- 961.87	23.08	991.46	- 991.87	23.80	1021.46	- 1021.87	24.52	1051.46	- 1051.87	25.24
961.88	- 962.29	23.09	991.88	- 992.29	23.81	1021.88	- 1022.29	24.53	1051.88	- 1052.29	25.25
962.30	- 962.70	23.10	992.30	- 992.70	23.82	1022.30	- 1022.70	24.54	1052.30	- 1052.70	25.26
962.71	- 963.12	23.11	992.71	- 993.12	23.83	1022.71	- 1023.12	24.55	1052.71	- 1053.12	25.27
963.13	- 963.54	23.12	993.13	- 993.54	23.84	1023.13	- 1023.54	24.56	1053.13	- 1053.54	25.28
963.55	- 963.95	23.13	993.55	- 993.95	23.85	1023.55	- 1023.95	24.57	1053.55	- 1053.95	25.29
963.96	- 964.37	23.14	993.96	- 994.37	23.86	1023.96	- 1024.37	24.58	1053.96	- 1054.37	25.30
964.38	- 964.79	23.15	994.38	- 994.79	23.87	1024.38	- 1024.79	24.59	1054.38	- 1054.79	25.31
964.80	- 965.20	23.16	994.80	- 995.20	23.88	1024.80	- 1025.20	24.60	1054.80	- 1055.20	25.32
965.21	- 965.62	23.17	995.21	- 995.62	23.89	1025.21	- 1025.62	24.61	1055.21	- 1055.62	25.33
965.63	- 966.04	23.18	995.63	- 996.04	23.90	1025.63	- 1026.04	24.62	1055.63	- 1056.04	25.34
966.05	- 966.45	23.19	996.05	- 996.45	23.91	1026.05	- 1026.45	24.63	1056.05	- 1056.45	25.35
966.46	- 966.87	23.20	996.46	- 996.87	23.92	1026.46	- 1026.87	24.64	1056.46	- 1056.87	25.36
966.88	- 967.29	23.21	996.88	- 997.29	23.93	1026.88	- 1027.29	24.65	1056.88	- 1057.29	25.37
967.30	- 967.70	23.22	997.30	- 997.70	23.94	1027.30	- 1027.70	24.66	1057.30	- 1057.70	25.38
967.71	- 968.12	23.23	997.71	- 998.12	23.95	1027.71	- 1028.12	24.67	1057.71	- 1058.12	25.39
968.13	- 968.54	23.24	998.13	- 998.54	23.96	1028.13	- 1028.54	24.68	1058.13	- 1058.54	25.40
968.55	- 968.95	23.25	998.55	- 998.95	23.97	1028.55	- 1028.95	24.69	1058.55	- 1058.95	25.41
968.96	- 969.37	23.26	998.96	- 999.37	23.98	1028.96	- 1029.37	24.70	1058.96	- 1059.37	25.42
969.38	- 969.79	23.27	999.38	- 999.79	23.99	1029.38	- 1029.79	24.71	1059.38	- 1059.79	25.43
969.80	- 970.20	23.28	999.80	- 1000.20	24.00	1029.80	- 1030.20	24.72	1059.80	- 1060.20	25.44
970.21	- 970.62	23.29	1000.21	- 1000.62	24.01	1030.21	- 1030.62	24.73	1060.21	- 1060.62	25.45
970.63	- 971.04	23.30	1000.63	- 1001.04	24.02	1030.63	- 1031.04	24.74	1060.63	- 1061.04	25.46
971.05	- 971.45	23.31	1001.05	- 1001.45	24.03	1031.05	- 1031.45	24.75	1061.05	- 1061.45	25.47
971.46	- 971.87	23.32	1001.46	- 1001.87	24.04	1031.46	- 1031.87	24.76	1061.46	- 1061.87	25.48
971.88	- 972.29	23.33	1001.88	- 1002.29	24.05	1031.88	- 1032.29	24.77	1061.88	- 1062.29	25.49
972.30	- 972.70	23.34	1002.30	- 1002.70	24.06	1032.30	- 1032.70	24.78	1062.30	- 1062.70	25.50
972.71	- 973.12	23.35	1002.71	- 1003.12	24.07	1032.71	- 1033.12	24.79	1062.71	- 1063.12	25.51
973.13	- 973.54	23.36	1003.13	- 1003.54	24.08	1033.13	- 1033.54	24.80	1063.13	- 1063.54	25.52
973.55	- 973.95	23.37	1003.55	- 1003.95	24.09	1033.55	- 1033.95	24.81	1063.55	- 1063.95	25.53
973.96	- 974.37	23.38	1003.96	- 1004.37	24.10	1033.96	- 1034.37	24.82	1063.96	- 1064.37	25.54
974.38	- 974.79	23.39	1004.38	- 1004.79	24.11	1034.38	- 1034.79	24.83	1064.38	- 1064.79	25.55
974.80	- 975.20	23.40	1004.80	- 1005.20	24.12	1034.80	- 1035.20	24.84	1064.80	- 1065.20	25.56
975.21	- 975.62	23.41	1005.21	- 1005.62	24.13	1035.21	- 1035.62	24.85	1065.21	- 1065.62	25.57
975.63	- 976.04	23.42	1005.63	- 1006.04	24.14	1035.63	- 1036.04	24.86	1065.63	- 1066.04	25.58
976.05	- 976.45	23.43	1006.05	- 1006.45	24.15	1036.05	- 1036.45	24.87	1066.05	- 1066.45	25.59
976.46	- 976.87	23.44	1006.46	- 1006.87	24.16	1036.46	- 1036.87	24.88	1066.46	- 1066.87	25.60
976.88	- 977.29	23.45	1006.88	- 1007.29	24.17	1036.88	- 1037.29	24.89	1066.88	- 1067.29	25.61
977.30	- 977.70	23.46	1007.30	- 1007.70	24.18	1037.30	- 1037.70	24.90	1067.30	- 1067.70	25.62
977.71	- 978.12	23.47	1007.71	- 1008.12	24.19	1037.71	- 1038.12	24.91	1067.71	- 1068.12	25.63
978.13	- 978.54	23.48	1008.13	- 1008.54	24.20	1038.13	- 1038.54	24.92	1068.13	- 1068.54	25.64
978.55	- 978.95	23.49	1008.55	- 1008.95	24.21	1038.55	- 1038.95	24.93	1068.55	- 1068.95	25.65
978.96	- 979.37	23.50	1008.96	- 1009.37	24.22	1038.96	- 1039.37	24.94	1068.96	- 1069.37	25.66
979.38	- 979.79	23.51	1009.38	- 1009.79	24.23	1039.38	- 1039.79	24.95	1069.38	- 1069.79	25.67
979.80	- 980.20	23.52	1009.80	- 1010.20	24.24	1039.80	- 1040.20	24.96	1069.80	- 1070.20	25.68
980.21	- 980.62	23.53	1010.21	- 1010.62	24.25	1040.21	- 1040.62	24.97	1070.21	- 1070.62	25.69
980.63	- 981.04	23.54	1010.63	- 1011.04	24.26	1040.63	- 1041.04	24.98	1070.63	- 1071.04	25.70
981.05	- 981.45	23.55	1011.05	- 1011.45	24.27	1041.05	- 1041.45	24.99	1071.05	- 1071.45	25.71
981.46	- 981.87	23.56	1011.46	- 1011.87	24.28	1041.46	- 1041.87	25.00	1071.46	- 1071.87	25.72
981.88	- 982.29	23.57	1011.88	- 1012.29	24.29	1041.88	- 1042.29	25.01	1071.88	- 1072.29	25.73
982.30	- 982.70	23.58	1012.30	- 1012.70	24.30	1042.30	- 1042.70	25.02	1072.30	- 1072.70	25.74
982.71	- 983.12	23.59	1012.71	- 1013.12	24.31	1042.71	- 1043.12	25.03	1072.71	- 1073.12	25.75
983.13	- 983.54	23.60	1013.13	- 1013.54	24.32	1043.13	- 1043.54	25.04	1073.13	- 1073.54	25.76
983.55	- 983.95	23.61	1013.55	- 1013.95	24.33	1043.55	- 1043.95	25.05	1073.55	- 1073.95	25.77
983.96	- 984.37	23.62	1013.96	- 1014.37	24.34	1043.96	- 1044.37	25.06	1073.96	- 1074.37	25.78
984.38	- 984.79	23.63	1014.38	- 1014.79	24.35	1044.38	- 1044.79	25.07	1074.38	- 1074.79	25.79
984.80	- 985.20	23.64	1014.80	- 1015.20	24.36	1044.80	- 1045.20	25.08	1074.80	- 1075.20	25.80
985.21	- 985.62	23.65	1015.21	- 1015.62	24.37	1045.21	- 1045.62	25.09	1075.21	- 1075.62	25.81
985.63	- 986.04	23.66	1015.63	- 1016.04	24.38	1045.63	- 1046.04	25.10	1075.63	- 1076.04	25.82
986.05	- 986.45	23.67	1016.05	- 1016.45	24.39	1046.05	- 1046.45	25.11	1076.05	- 1076.45	25.83
986.46	- 986.87	23.68	1016.46	- 1016.87	24.40	1046.46	- 1046.87	25.12	1076.46	- 1076.87	25.84
986.88	- 987.29	23.69	1016.88	- 1017.29	24.41	1046.88	- 1047.29	25.13	1076.88	- 1077.29	25.85
987.30	- 987.70	23.70	1017.30	- 1017.70	24.42	1047.30	- 1047.70	25.14	1077.30	- 1077.70	25.86
987.71	- 988.12	23.71	1017.71	- 1018.12	24.43	1047.71	- 1048.12	25.15	1077.71	- 1078.12	25.87
988.13	- 988.54	23.72	1018.13	- 1018.54	24.44	1048.13	- 1048.54	25.16	1078.13	- 1078.54	25.88
988.55	- 988.95	23.73	1018.55	- 1018.95	24.45	1048.55	- 1048.95	25.17	1078.55	- 1078.95	25.89
988.96	- 989.37	23.74	1018.96	- 1019.37	24.46	1048.96	- 1049.37	25.18	1078.96	- 1079.37	25.90
989.38	- 989.79	23.75	1019.38	- 1019.79	24.47	1049.38	- 1049.79	25.19	1079.38	- 1079.79	25.91
989.80	- 990.20	23.76	1019.80	- 1020.20	24.48	1049.80	- 1050.20	25.20	1079.80	- 1080.20	25.92

Yearly maximum insurable earnings are \$39,000
Yearly maximum employee premiums are \$936

Le maximum annuel de la rémunération assurable est de 39 000 \$
Le cotisation maximal annuelle de l'employé est de 936 \$ C-9

Alberta (July 1, 2000)
Federal and Provincial Tax Deductions
Weekly (52 pay periods a year)

(Le 1^{er} juillet 2000) Alberta
Retenues d'impôt fédéral et provincial
Hebdomadaire (52 périodes de paie par année)

Pay Rémunération		If the employee's claim code from the TD1(E) form is Si le code de demande de l'employé selon le formulaire TD1(F) est										
		0	1	2	3	4	5	6	7	8	9	10
From De	Less than Moins de	Deduct from each pay Retenez sur chaque paie										
256 -	260	61.10	22.85	18.45	9.60	4.30						
260 -	264	62.05	23.95	19.50	10.70	4.90						
264 -	268	63.00	25.00	20.60	11.80	5.55	.25					
268 -	272	63.90	26.10	21.70	12.85	6.20	.90					
272 -	276	64.85	27.20	22.80	13.95	6.85	1.50					
276 -	280	65.80	28.30	23.85	15.05	7.45	2.15					
280 -	284	66.75	29.35	24.95	16.15	8.10	2.80					
284 -	288	67.65	30.45	26.05	17.25	8.75	3.45					
288 -	292	68.60	31.55	27.15	18.30	9.50	4.05					
292 -	296	69.55	32.65	28.20	19.40	10.55	4.70					
296 -	300	70.50	33.70	29.30	20.50	11.65	5.35	.05				
300 -	304	71.40	34.80	30.40	21.60	12.75	6.00	.65				
304 -	308	72.35	35.90	31.50	22.65	13.85	6.60	1.30				
308 -	312	73.30	37.00	32.55	23.75	14.90	7.25	1.95				
312 -	316	74.25	38.05	33.65	24.85	16.00	7.90	2.60				
316 -	320	75.15	39.15	34.75	25.95	17.10	8.55	3.20				
320 -	324	76.10	40.25	35.85	27.00	18.20	9.35	3.85				
324 -	328	77.05	41.35	36.90	28.10	19.25	10.45	4.50				
328 -	332	78.00	42.40	38.00	29.20	20.35	11.55	5.15				
332 -	336	78.90	43.50	39.10	30.30	21.45	12.60	5.75	45			
336 -	340	79.85	44.60	40.20	31.35	22.55	13.70	6.40	1.10			
340 -	344	80.80	45.70	41.25	32.45	23.60	14.80	7.05	1.70			
344 -	348	81.75	46.75	42.35	33.55	24.70	15.90	7.65	2.35			
348 -	352	82.65	47.85	43.45	34.65	25.80	16.95	8.30	3.00			
352 -	356	83.60	48.95	44.55	35.70	26.90	18.05	9.25	3.65			
356 -	360	84.55	50.05	45.65	36.80	27.95	19.15	10.35	4.25			
360 -	364	85.50	51.00	46.70	37.90	29.05	20.25	11.40	4.90			
364 -	368	86.40	51.90	47.80	39.00	30.15	21.30	12.50	5.55	.25		
368 -	372	87.35	52.85	48.90	40.05	31.25	22.40	13.60	6.20	.85		
372 -	376	88.30	53.80	49.95	41.15	32.30	23.50	14.70	6.80	1.50		
376 -	380	89.25	54.75	50.90	42.25	33.40	24.60	15.75	7.45	2.15		
380 -	384	90.15	55.65	51.85	43.35	34.50	25.65	16.85	8.10	2.80		
384 -	388	91.10	56.60	52.80	44.40	35.60	26.75	17.95	9.10	3.40		
388 -	392	92.05	57.55	53.70	45.50	36.70	27.85	19.05	10.20	4.05		
392 -	396	93.00	58.50	54.65	46.60	37.75	28.95	20.10	11.30	4.70		
396 -	400	93.90	59.40	55.60	47.70	38.85	30.00	21.20	12.40	5.35		
400 -	404	94.85	60.35	56.55	48.75	39.95	31.10	22.30	13.45	5.95	.65	
404 -	408	95.80	61.30	57.45	49.80	41.05	32.20	23.40	14.55	6.60	1.30	
408 -	412	96.75	62.25	58.40	50.75	42.10	33.30	24.45	15.65	7.25	1.90	
412 -	416	97.65	63.15	59.35	51.70	43.20	34.35	25.55	16.75	7.90	2.55	
416 -	420	98.60	64.10	60.30	52.60	44.30	35.45	26.65	17.80	9.00	3.20	
420 -	424	99.55	65.05	61.20	53.55	45.40	36.55	27.75	18.90	10.10	3.85	
424 -	428	100.50	66.00	62.15	54.50	46.45	37.65	28.80	20.00	11.15	4.45	
428 -	432	101.45	66.90	63.10	55.45	47.55	38.75	29.90	21.10	12.25	5.10	
432 -	436	102.35	67.85	64.05	56.35	48.65	39.80	31.00	22.15	13.35	5.75	.45
436 -	440	103.30	68.80	64.95	57.30	49.65	40.90	32.10	23.25	14.45	6.40	1.05
440 -	444	104.25	69.75	65.90	58.25	50.60	42.00	33.15	24.35	15.50	7.00	1.70
444 -	448	105.15	70.65	66.85	59.20	51.55	43.10	34.25	25.45	16.60	7.80	2.35
448 -	452	106.10	71.60	67.80	60.10	52.45	44.15	35.35	26.50	17.70	8.90	3.00
452 -	456	107.05	72.55	68.70	61.05	53.40	45.25	36.45	27.60	18.80	9.95	3.60
456 -	460	108.00	73.50	69.65	62.00	54.35	46.35	37.50	28.70	19.90	11.05	4.25
460 -	464	108.95	74.40	70.60	62.95	55.30	47.45	38.60	29.80	20.95	12.15	4.90
464 -	468	109.85	75.35	71.55	63.85	56.20	48.50	39.70	30.85	22.05	13.25	5.50
468 -	472	110.80	76.30	72.45	64.80	57.15	49.50	40.80	31.95	23.15	14.30	6.15
472 -	476	111.75	77.25	73.40	65.75	58.10	50.45	41.85	33.05	24.25	15.40	6.80

D-2 This table is available on diskette (TOD). Vous pouvez obtenir cette table sur disquette (TSD).

Alberta (July 1, 2000)
Federal and Provincial Tax Deductions
Weekly (52 pay periods a year)

(Le 1^{er} juillet 2000) Alberta
Retenues d'impôt fédéral et provincial
Hebdomadaire (52 périodes de paie par année)

Pay Rémunération		If the employee's claim code from the TD1(E) form is Si le code de demande de l'employé selon le formulaire TD1(F) est										
		0	1	2	3	4	5	6	7	8	9	10
From De	Less than Moins de	Deduct from each pay Retenez sur chaque paie										
476.	- 484	113.15	78.65	74.80	67.15	59.50	51.85	43.50	34.70	25.85	17.05	8.20
484.	- 492	115.00	80.50	76.70	69.05	61.35	53.70	45.70	36.85	28.05	19.20	10.40
492.	- 500	116.90	82.40	78.55	70.90	63.25	55.60	47.85	39.05	30.20	21.40	12.55
500.	- 508	118.75	84.25	80.45	72.80	65.10	57.45	49.80	41.20	32.40	23.55	14.75
508.	- 516	120.65	86.15	82.30	74.65	67.00	59.35	51.70	43.40	34.55	25.75	16.90
516.	- 524	122.50	88.00	84.20	76.55	68.85	61.20	53.55	45.55	36.75	27.90	19.10
524.	- 532	124.40	89.90	86.05	78.40	70.75	63.10	55.45	47.75	38.90	30.10	21.25
532.	- 540	126.25	91.75	87.95	80.30	72.60	64.95	57.30	49.65	41.10	32.25	23.45
540.	- 548	128.15	93.65	89.80	82.15	74.50	66.85	59.20	51.55	43.25	34.45	25.60
548.	- 556	130.00	95.50	91.70	84.05	76.35	68.70	61.05	53.40	45.45	36.60	27.80
556.	- 564	131.90	97.40	93.55	85.90	78.25	70.60	62.95	55.30	47.60	38.80	29.95
564.	- 572	133.75	99.25	95.45	87.80	80.10	72.45	64.80	57.15	49.50	40.95	32.15
572.	- 580	135.65	101.15	97.30	89.65	82.00	74.35	66.70	59.05	51.40	43.15	34.30
580.	- 588	137.50	103.00	99.20	91.55	83.85	76.20	68.55	60.90	53.25	45.30	36.50
588.	- 596	140.10	105.60	101.75	94.10	86.45	78.80	71.15	63.50	55.85	48.20	39.50
596.	- 604	142.80	108.30	104.45	96.80	89.15	81.50	73.85	66.20	58.55	50.85	42.60
604.	- 612	145.45	110.95	107.15	99.50	91.80	84.15	76.50	68.85	61.20	53.55	45.70
612.	- 620	148.15	113.65	109.80	102.15	94.50	86.85	79.20	71.55	63.90	56.25	48.60
620.	- 628	150.85	116.30	112.50	104.85	97.20	89.55	81.90	74.25	66.55	58.90	51.25
628.	- 636	153.50	119.00	115.20	107.55	99.85	92.20	84.55	76.90	69.25	61.60	53.95
636.	- 644	156.20	121.70	117.85	110.20	102.55	94.90	87.25	79.60	71.95	64.30	56.60
644.	- 652	158.90	124.35	120.55	112.90	105.25	97.55	89.90	82.25	74.60	66.95	59.30
652.	- 660	161.55	127.05	123.20	115.55	107.90	100.25	92.60	84.95	77.30	69.65	62.00
660.	- 668	164.25	129.75	125.90	118.25	110.60	102.95	95.30	87.65	80.00	72.35	64.65
668.	- 676	166.90	132.40	128.60	120.95	113.30	105.60	97.95	90.30	82.65	75.00	67.35
676.	- 684	169.60	135.10	131.25	123.60	115.95	108.30	100.65	93.00	85.35	77.70	70.05
684.	- 692	172.30	137.80	133.95	126.30	118.65	111.00	103.35	95.70	88.00	80.35	72.70
692.	- 700	174.95	140.45	136.65	129.00	121.30	113.65	106.00	98.35	90.70	83.05	75.40
700.	- 708	177.65	143.15	139.30	131.65	124.00	116.35	108.70	101.05	93.40	85.75	78.05
708.	- 716	180.35	145.80	142.00	134.35	126.70	119.05	111.40	103.70	96.05	88.40	80.75
716.	- 724	183.00	148.50	144.70	137.00	129.35	121.70	114.05	106.40	98.75	91.10	83.45
724.	- 732	185.75	151.25	147.40	139.75	132.10	124.45	116.80	109.15	101.50	93.80	86.15
732.	- 740	188.50	154.00	150.15	142.50	134.85	127.20	119.55	111.90	104.25	96.60	88.90
740.	- 748	191.25	156.75	152.90	145.25	137.60	129.95	122.30	114.65	107.00	99.35	91.70
748.	- 756	194.05	159.50	155.70	148.05	140.40	132.70	125.05	117.40	109.75	102.10	94.45
756.	- 764	196.85	162.30	158.50	150.85	143.20	135.55	127.90	120.20	112.55	104.90	97.25
764.	- 772	199.65	165.10	161.30	153.65	146.00	138.35	130.70	123.05	115.35	107.70	100.05
772.	- 780	202.45	167.95	164.10	156.45	148.80	141.15	133.50	125.85	118.20	110.50	102.85
780.	- 788	205.25	170.75	166.90	159.25	151.60	143.95	136.30	128.65	121.00	113.35	105.65
788.	- 796	208.05	173.55	169.70	162.05	154.40	146.75	139.10	131.45	123.80	116.15	108.45
796.	- 804	210.85	176.35	172.50	164.85	157.20	149.55	141.90	134.25	126.60	118.95	111.30
804.	- 812	213.65	179.15	175.30	167.65	160.00	152.35	144.70	137.05	129.40	121.75	114.10
812.	- 820	216.45	181.95	178.15	170.50	162.80	155.15	147.50	139.85	132.20	124.55	116.90
820.	- 828	219.25	184.75	180.95	173.30	165.60	157.95	150.30	142.65	135.00	127.35	119.70
828.	- 836	222.10	187.55	183.75	176.10	168.45	160.75	153.10	145.45	137.80	130.15	122.50
836.	- 844	224.90	190.35	186.55	178.90	171.25	163.55	155.90	148.25	140.60	132.95	125.30
844.	- 852	227.70	193.15	189.35	181.70	174.05	166.40	158.75	151.10	143.40	135.75	128.10
852.	- 860	230.50	196.00	192.15	184.50	176.85	169.20	161.55	153.90	146.25	138.55	130.90
860.	- 868	233.30	198.80	194.95	187.30	179.65	172.00	164.35	156.70	149.05	141.40	133.70
868.	- 876	236.10	201.60	197.75	190.10	182.45	174.80	167.15	159.50	151.85	144.20	136.50
876.	- 884	238.90	204.40	200.55	192.90	185.25	177.60	169.95	162.30	154.65	147.00	139.35
884.	- 892	241.70	207.20	203.35	195.70	188.05	180.40	172.75	165.10	157.45	149.80	142.15
892.	- 900	244.50	210.00	206.20	198.50	190.85	183.20	175.55	167.90	160.25	152.60	144.95
900.	- 908	247.30	212.80	209.00	201.35	193.65	186.00	178.35	170.70	163.05	155.40	147.75
908.	- 916	250.10	215.60	211.80	204.15	196.45	188.80	181.15	173.50	165.85	158.20	150.55

This table is available on diskette (TOD). Vous pouvez obtenir cette table sur disquette (TSD). D-3

Alberta (July 1, 2000)
Federal and Provincial Tax Deductions
Monthly (12 pay periods a year)

(Le 1^{er} juillet 2000) Alberta
Retenues d'impôt fédéral et provincial
Mensuel (12 périodes de paie par année)

Pay Rémunération		If the employee's claim code from the TD1(E) form is Si le code de demande de l'employé selon le formulaire TD1(F) est										
		0	1	2	3	4	5	6	7	8	9	10
From De	Less than Moins de		Deduct from each pay Retenez sur chaque paie									
1074.	- 1092	256.60	89.45	70.35	36.05	13.00						
1092.	- 1110	260.85	94.35	75.25	38.90	15.85						
1110.	- 1128	265.05	99.25	80.15	41.90	18.75						
1128.	- 1146	269.25	104.15	85.05	46.80	21.60						
1146.	- 1164	273.50	109.05	89.95	51.70	24.45	1.45					
1164.	- 1182	277.70	113.95	94.85	56.60	27.35	4.30					
1182.	- 1200	281.95	118.85	99.75	61.50	30.20	7.15					
1200.	- 1218	286.15	123.75	104.60	66.40	33.05	10.05					
1218.	- 1236	290.35	128.60	109.50	71.30	35.95	12.90					
1236.	- 1254	294.60	133.50	114.40	76.20	38.80	15.75					
1254.	- 1272	298.80	138.40	119.30	81.10	42.80	18.65					
1272.	- 1290	303.00	143.30	124.20	85.95	47.70	21.50					
1290.	- 1308	307.25	148.20	129.10	90.85	52.60	24.35	1.35				
1308.	- 1326	311.45	153.10	134.00	95.75	57.50	27.25	4.20				
1326.	- 1344	315.70	158.00	138.90	100.65	62.40	30.10	7.10				
1344.	- 1362	319.90	162.90	143.80	105.55	67.30	32.95	9.95				
1362.	- 1380	324.10	167.80	148.65	110.45	72.20	35.85	12.80				
1380.	- 1398	328.35	172.65	153.55	115.35	77.10	38.85	15.70				
1398.	- 1416	332.55	177.55	158.45	120.25	81.95	43.70	18.55				
1416.	- 1434	336.75	182.45	163.35	125.15	86.85	48.60	21.40				
1434.	- 1452	341.00	187.35	168.25	130.05	91.75	53.50	24.30	1.25			
1452.	- 1470	345.20	192.25	173.15	134.90	96.65	58.40	27.15	4.10			
1470.	- 1488	349.45	197.15	178.05	139.80	101.55	63.30	30.00	7.00			
1488.	- 1506	353.65	202.05	182.95	144.70	106.45	68.20	32.90	9.85			
1506.	- 1524	357.85	206.95	187.85	149.60	111.35	73.10	35.75	12.70			
1524.	- 1542	362.10	211.85	192.75	154.50	116.25	78.00	39.75	15.60			
1542.	- 1560	366.30	216.75	197.60	159.40	121.15	82.90	44.65	18.45			
1560.	- 1578	370.50	220.95	202.50	164.30	126.05	87.80	49.55	21.35			
1578.	- 1596	374.75	225.20	207.40	169.20	130.90	92.65	54.45	24.20	1.15		
1596.	- 1614	378.95	229.40	212.30	174.10	135.80	97.55	59.35	27.05	4.00		
1614.	- 1632	383.20	233.65	217.05	178.95	140.70	102.45	64.25	29.95	6.90		
1632.	- 1650	387.40	237.85	221.25	183.85	145.60	107.35	69.15	32.80	9.75		
1650.	- 1668	391.60	242.05	225.50	188.75	150.50	112.25	74.05	35.80	12.65		
1668.	- 1686	395.85	246.30	229.70	193.65	155.40	117.15	78.95	40.70	15.50		
1686.	- 1704	400.05	250.50	233.95	198.55	160.30	122.05	83.80	45.60	18.35		
1704.	- 1722	404.25	254.70	238.15	203.45	165.20	126.95	88.70	50.50	21.25		
1722.	- 1740	408.50	258.95	242.35	208.35	170.10	131.85	93.60	55.40	24.10	1.05	
1740.	- 1758	412.70	263.15	246.60	213.25	174.95	136.70	98.50	60.30	26.95	3.95	
1758.	- 1776	416.95	267.40	250.80	217.65	179.85	141.60	103.40	65.15	29.85	6.80	
1776.	- 1794	421.15	271.60	255.00	221.85	184.75	146.50	108.30	70.05	32.70	9.65	
1794.	- 1812	425.35	275.80	259.25	226.10	189.65	151.40	113.20	74.95	36.75	12.55	
1812.	- 1830	429.60	280.05	263.45	230.30	194.55	156.30	118.10	79.85	41.60	15.40	
1830.	- 1848	433.80	284.25	267.70	234.50	199.45	161.20	123.00	84.75	46.50	18.25	
1848.	- 1866	438.00	288.45	271.90	238.75	204.35	166.10	127.85	89.65	51.40	21.15	
1866.	- 1884	442.25	292.70	276.10	242.95	209.25	171.00	132.75	94.55	56.30	24.00	.95
1884.	- 1902	446.45	296.90	280.35	247.15	214.00	175.90	137.65	99.45	61.20	26.85	3.80
1902.	- 1920	450.70	301.15	284.55	251.40	218.20	180.75	142.55	104.35	66.10	29.75	6.70
1920.	- 1938	454.90	305.35	288.75	255.60	222.40	185.65	147.45	109.25	71.00	32.75	9.55
1938.	- 1956	459.10	309.55	293.00	259.85	226.65	190.55	152.35	114.10	75.90	37.65	12.40
1956.	- 1974	463.35	313.80	297.20	264.05	230.85	195.45	157.25	119.00	80.80	42.55	15.30
1974.	- 1992	467.55	318.00	301.45	268.25	235.10	200.35	162.15	123.90	85.65	47.45	18.15
1992.	- 2010	471.75	322.20	305.65	272.50	239.30	205.25	167.05	128.80	90.55	52.35	21.00
2010.	- 2028	476.00	326.45	309.85	276.70	243.50	210.15	171.95	133.70	95.45	57.20	23.90
2028.	- 2046	480.20	330.65	314.10	280.90	247.75	214.55	176.80	138.60	100.35	62.10	26.75
2046.	- 2064	484.45	334.90	318.30	285.15	251.95	218.75	181.70	143.50	105.25	67.00	29.60

D-20 This table is available on diskette (TOD). Vous pouvez obtenir cette table sur disquette (TSD).

Alberta (July 1, 2000)
Federal and Provincial Tax Deductions
Monthly (12 pay periods a year)

(Le 1^{er} juillet 2000) Alberta
Retenues d'impôt fédéral et provincial
Mensuel (12 périodes de paie par année)

Pay Rémunération		If the employee's claim code from the TD1(E) form is Si le code de demande de l'employé selon le formulaire TD1(F) est										
		0	1	2	3	4	5	6	7	8	9	10
From De	Less than Moins de	Deduct from each pay Retenez sur chaque paie										
2064.	- 2098	490.50	340.95	324.40	291.25	258.05	224.85	188.80	150.55	112.30	74.10	35.80
2098.	- 2132	498.50	348.95	332.35	299.20	266.00	232.85	198.05	159.80	121.55	83.35	45.05
2132.	- 2166	506.45	356.90	340.35	307.15	274.00	240.80	207.30	169.05	130.80	92.55	54.30
2166.	- 2200	514.45	364.90	348.30	315.15	281.95	248.75	215.60	178.30	140.05	101.80	63.55
2200.	- 2234	522.40	372.85	356.25	323.10	289.90	256.75	223.60	187.55	149.30	111.05	72.80
2234.	- 2268	530.35	380.80	364.25	331.10	297.90	264.70	231.55	196.80	158.55	120.30	82.05
2268.	- 2302	538.35	388.80	372.20	339.05	305.85	272.70	239.55	206.05	167.80	129.55	91.30
2302.	- 2336	546.30	396.75	380.20	347.00	313.85	280.65	247.50	214.35	177.05	138.80	100.55
2336.	- 2370	554.25	404.70	388.15	355.00	321.80	288.60	255.45	222.30	186.30	148.05	109.80
2370.	- 2404	562.25	412.70	396.10	362.95	329.75	296.60	263.45	230.25	195.55	157.30	119.05
2404.	- 2438	570.20	420.65	404.10	370.95	337.75	304.55	271.40	238.25	204.75	166.55	128.25
2438.	- 2472	578.20	428.65	412.05	378.90	345.70	312.50	279.35	246.20	213.05	175.80	137.50
2472.	- 2506	586.15	436.60	420.00	386.85	353.65	320.50	287.35	254.20	221.00	185.05	146.75
2506.	- 2540	594.10	444.55	428.00	394.85	361.65	328.45	295.30	262.15	229.00	194.25	156.00
2540.	- 2574	604.35	454.80	438.25	405.05	371.85	338.70	305.55	272.40	239.20	206.05	167.85
2574.	- 2608	615.75	466.20	449.60	416.45	383.25	350.10	316.95	283.80	250.60	217.45	181.05
2608.	- 2642	627.15	477.60	461.00	427.85	394.65	361.50	328.35	295.20	262.00	228.85	194.25
2642.	- 2676	638.55	489.00	472.40	439.25	406.05	372.90	339.75	306.55	273.40	240.25	207.05
2676.	- 2710	649.95	500.40	483.80	450.65	417.45	384.30	351.15	317.95	284.80	251.65	218.45
2710.	- 2744	661.35	511.80	495.20	462.05	428.85	395.65	362.50	329.35	296.20	263.00	229.85
2744.	- 2778	672.75	523.20	506.60	473.45	440.25	407.05	373.90	340.75	307.60	274.40	241.25
2778.	- 2812	684.15	534.55	518.00	484.85	451.65	418.45	385.30	352.15	319.00	285.80	252.60
2812.	- 2846	695.50	545.95	529.40	496.25	463.05	429.85	396.70	363.55	330.40	297.20	264.00
2846.	- 2880	706.90	557.35	540.80	507.65	474.45	441.25	408.10	374.95	341.80	308.60	275.40
2880.	- 2914	718.30	568.75	552.20	519.05	485.85	452.65	419.50	386.35	353.15	320.00	286.80
2914.	- 2948	729.70	580.15	563.60	530.40	497.25	464.05	430.90	397.75	364.55	331.40	298.20
2948.	- 2982	741.10	591.55	575.00	541.80	508.65	475.45	442.30	409.15	375.95	342.80	309.60
2982.	- 3016	752.50	602.95	586.35	553.20	520.00	486.85	453.70	420.55	387.35	354.20	321.00
3016.	- 3050	763.90	614.35	597.75	564.60	531.40	498.25	465.10	431.95	398.75	365.60	332.40
3050.	- 3084	775.30	625.75	609.15	576.00	542.80	509.65	476.50	443.30	410.15	377.00	343.80
3084.	- 3118	786.70	637.15	620.55	587.40	554.20	521.05	487.90	454.70	421.55	388.40	355.20
3118.	- 3152	798.10	648.55	632.00	598.80	565.60	532.45	499.30	466.15	432.95	399.80	366.60
3152.	- 3186	809.80	660.25	643.70	610.55	577.35	544.15	511.00	477.85	444.70	411.50	378.30
3186.	- 3220	821.55	672.00	655.40	622.25	589.05	555.90	522.75	489.55	456.40	423.25	390.05
3220.	- 3254	833.25	683.70	667.15	634.00	600.80	567.60	534.45	501.30	468.10	434.95	401.75
3254.	- 3288	845.10	695.55	679.00	645.80	612.65	579.45	546.30	513.15	479.95	446.80	413.60
3288.	- 3322	857.05	707.50	690.90	657.75	624.55	591.35	558.20	525.05	491.90	458.70	425.55
3322.	- 3356	868.95	719.40	702.80	669.65	636.45	603.30	570.15	537.00	503.80	470.65	437.45
3356.	- 3390	880.85	731.30	714.75	681.60	648.40	615.20	582.05	548.90	515.75	482.55	449.35
3390.	- 3424	892.80	743.25	726.65	693.50	660.30	627.15	594.00	560.80	527.65	494.50	461.30
3424.	- 3458	904.70	755.15	738.60	705.40	672.25	639.05	605.90	572.75	539.55	506.40	473.20
3458.	- 3492	916.65	767.10	750.50	717.35	684.15	650.95	617.80	584.65	551.50	518.30	485.15
3492.	- 3526	928.55	779.00	762.40	729.25	696.05	662.90	629.75	596.60	563.40	530.25	497.05
3526.	- 3560	940.45	790.90	774.35	741.20	708.00	674.80	641.65	608.50	575.35	542.15	508.95
3560.	- 3594	952.40	802.85	786.25	753.10	719.90	686.75	653.60	620.40	587.25	554.10	520.90
3594.	- 3628	964.30	814.75	798.20	765.00	731.85	698.65	665.50	632.35	599.15	566.00	532.80
3628.	- 3662	976.25	826.70	810.10	776.95	743.75	710.55	677.40	644.25	611.10	577.90	544.75
3662.	- 3696	988.15	838.60	822.05	788.85	755.65	722.50	689.35	656.20	623.00	589.85	556.65
3696.	- 3730	1000.05	850.50	833.95	800.80	767.60	734.40	701.25	668.10	634.95	601.75	568.55
3730.	- 3764	1012.00	862.45	845.85	812.70	779.50	746.35	713.20	680.00	646.85	613.70	580.50
3764.	- 3798	1023.90	874.35	857.80	824.65	791.45	758.25	725.10	691.95	658.75	625.60	592.40
3798.	- 3832	1035.85	886.30	869.70	836.55	803.35	770.20	737.05	703.85	670.70	637.50	604.35
3832.	- 3866	1047.75	898.20	881.65	848.45	815.30	782.10	748.95	715.80	682.60	649.45	616.25
3866.	- 3900	1059.70	910.10	893.55	860.40	827.20	794.00	760.85	727.70	694.55	661.35	628.15
3900.	- 3934	1071.60	922.05	905.45	872.30	839.10	805.95	772.80	739.65	706.45	673.30	640.10

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Alberta (July 1, 2000)
Federal and Provincial Tax Deductions
Monthly (12 pay periods a year)

(Le 1^{er} juillet 2000) Alberta
Retenues d'impôt fédéral et provincial
Mensuel (12 périodes de paie par année)

Pay Rémunération		If the employee's claim code from the TD1(E) form is Si le code de demande de l'employé selon le formulaire TD1(F) est										
		0	1	2	3	4	5	6	7	8	9	10
From De	Less than Moins de	Deduct from each pay Retenez sur chaque paie										
3934	- 3986	1086.65	937.10	920.55	887.40	854.20	821.00	787.85	754.70	721.55	688.35	655.15
3986	- 4038	1104.90	955.35	938.80	905.60	872.40	839.25	806.10	772.95	739.75	706.60	673.40
4038	- 4090	1123.15	973.60	957.00	923.85	890.65	857.50	824.35	791.15	758.00	724.80	691.65
4090	- 4142	1141.35	991.80	975.25	942.10	908.90	875.70	842.55	809.40	776.25	743.05	709.85
4142	- 4194	1159.60	1010.05	993.45	960.30	927.10	893.95	860.80	827.65	794.45	761.30	728.10
4194	- 4246	1177.85	1028.30	1011.70	978.55	945.35	912.15	879.00	845.85	812.70	779.50	746.35
4246	- 4298	1196.05	1046.50	1029.95	996.75	963.60	930.40	897.25	864.10	830.90	797.75	764.55
4298	- 4350	1214.30	1064.75	1048.15	1015.00	981.80	948.65	915.50	882.30	849.15	816.00	782.80
4350	- 4402	1232.50	1082.95	1066.40	1033.25	1000.05	966.85	933.70	900.55	867.40	834.20	801.00
4402	- 4454	1250.75	1101.20	1084.65	1051.45	1018.25	985.10	951.95	918.80	885.60	852.45	819.25
4454	- 4506	1289.00	1119.45	1102.85	1069.70	1036.50	1003.35	970.20	937.00	903.85	870.65	837.50
4506	- 4558	1287.20	1137.65	1121.10	1087.95	1054.75	1021.55	988.40	955.25	922.10	888.90	855.70
4558	- 4610	1305.45	1155.90	1139.30	1106.15	1072.95	1039.80	1006.65	973.50	940.30	907.15	873.95
4610	- 4662	1323.70	1174.10	1157.55	1124.40	1091.20	1058.00	1024.85	991.70	958.55	925.35	892.20
4662	- 4714	1341.90	1192.35	1175.80	1142.60	1109.45	1076.25	1043.10	1009.95	976.75	943.60	910.40
4714	- 4766	1360.15	1210.60	1194.00	1160.85	1127.65	1094.50	1061.35	1028.15	995.00	961.85	928.65
4766	- 4818	1378.35	1228.80	1212.25	1179.10	1145.90	1112.70	1079.55	1046.40	1013.25	980.05	946.85
4818	- 4870	1396.60	1247.05	1230.50	1197.30	1164.10	1130.95	1097.80	1064.65	1031.45	998.30	965.10
4870	- 4922	1414.85	1265.30	1248.70	1215.55	1182.35	1149.15	1116.00	1082.85	1049.70	1016.50	983.35
4922	- 4974	1433.05	1283.50	1266.95	1233.80	1200.60	1167.40	1134.25	1101.10	1067.90	1034.75	1001.55
4974	- 5026	1451.30	1301.75	1285.15	1252.00	1218.80	1185.65	1152.50	1119.35	1086.15	1053.00	1019.80
5026	- 5078	1469.55	1319.95	1303.40	1270.25	1237.05	1203.85	1170.70	1137.55	1104.40	1071.20	1038.05
5078	- 5130	1490.20	1340.65	1324.10	1290.90	1257.75	1224.55	1191.40	1158.25	1125.05	1091.90	1058.70
5130	- 5182	1512.20	1362.65	1346.05	1312.90	1279.70	1246.50	1213.35	1180.20	1147.05	1113.85	1080.70
5182	- 5234	1534.15	1384.60	1368.05	1334.85	1301.70	1268.50	1235.35	1202.20	1169.00	1135.85	1102.65
5234	- 5286	1556.15	1406.60	1390.00	1356.85	1323.65	1290.45	1257.30	1224.15	1191.00	1157.80	1124.65
5286	- 5338	1578.10	1428.55	1412.00	1378.80	1345.65	1312.45	1279.30	1246.15	1212.95	1179.80	1146.60
5338	- 5390	1600.10	1450.55	1433.95	1400.80	1367.60	1334.40	1301.25	1268.10	1234.95	1201.75	1168.60
5390	- 5442	1622.05	1472.50	1455.95	1422.75	1389.60	1356.40	1323.25	1290.10	1256.90	1223.75	1190.55
5442	- 5494	1644.05	1494.50	1477.90	1444.75	1411.55	1378.35	1345.20	1312.05	1278.90	1245.70	1212.55
5494	- 5546	1666.00	1516.45	1499.90	1466.70	1433.55	1400.35	1367.20	1334.05	1300.85	1267.70	1234.50
5546	- 5598	1688.00	1538.45	1521.85	1488.70	1455.50	1422.30	1389.15	1356.00	1322.85	1289.65	1256.50
5598	- 5650	1709.95	1560.40	1543.85	1510.65	1477.50	1444.30	1411.15	1378.00	1344.80	1311.65	1278.45
5650	- 5702	1731.95	1582.40	1565.80	1532.65	1499.45	1466.25	1433.10	1399.95	1366.80	1333.60	1300.45
5702	- 5754	1753.90	1604.35	1587.80	1554.60	1521.45	1488.25	1455.10	1421.95	1388.75	1355.60	1322.40
5754	- 5806	1775.90	1626.35	1609.75	1576.60	1543.40	1510.25	1477.10	1443.90	1410.75	1377.55	1344.40
5806	- 5858	1797.85	1648.30	1631.75	1598.55	1565.40	1532.20	1499.05	1465.90	1432.70	1399.55	1366.35
5858	- 5910	1819.85	1670.30	1653.70	1620.55	1587.35	1554.20	1521.05	1487.85	1454.70	1421.50	1388.35
5910	- 5962	1841.80	1692.25	1675.70	1642.50	1609.35	1576.15	1543.00	1509.85	1476.65	1443.50	1410.30
5962	- 6014	1863.80	1714.25	1697.65	1664.50	1631.30	1598.15	1565.00	1531.80	1498.65	1465.45	1432.30
6014	- 6066	1885.75	1736.20	1719.65	1686.45	1653.30	1620.10	1586.95	1553.80	1520.60	1487.45	1454.25
6066	- 6118	1907.75	1758.20	1741.60	1708.45	1675.25	1642.10	1608.95	1575.75	1542.60	1509.40	1476.25
6118	- 6170	1929.70	1780.15	1763.60	1730.40	1697.25	1664.05	1630.90	1597.75	1564.55	1531.40	1498.20
6170	- 6222	1951.70	1802.15	1785.55	1752.40	1719.20	1686.05	1652.90	1619.70	1586.55	1553.40	1520.20
6222	- 6274	1973.65	1824.10	1807.55	1774.35	1741.20	1708.00	1674.85	1641.70	1608.50	1575.35	1542.15
6274	- 6326	1995.65	1846.10	1829.50	1796.35	1763.15	1730.00	1696.85	1663.65	1630.50	1597.35	1564.15
6326	- 6378	2017.60	1868.05	1851.50	1818.30	1785.15	1751.95	1718.80	1685.65	1652.45	1619.30	1586.10
6378	- 6430	2039.60	1890.05	1873.45	1840.30	1807.10	1773.95	1740.80	1707.60	1674.45	1641.30	1608.10
6430	- 6482	2061.55	1912.00	1895.45	1862.25	1829.10	1795.90	1762.75	1729.60	1696.40	1663.25	1630.05
6482	- 6534	2083.55	1934.00	1917.40	1884.25	1851.05	1817.90	1784.75	1751.55	1718.40	1685.25	1652.05
6534	- 6586	2105.50	1955.95	1939.40	1906.20	1873.05	1839.85	1806.70	1773.55	1740.35	1707.20	1674.00
6586	- 6638	2127.50	1977.95	1961.35	1928.20	1895.00	1861.85	1828.70	1795.50	1762.35	1729.20	1696.00
6638	- 6690	2149.45	1999.90	1983.35	1950.15	1917.00	1883.80	1850.65	1817.50	1784.30	1751.15	1717.95
6690	- 6742	2171.45	2021.90	2005.30	1972.15	1938.95	1905.80	1872.65	1839.45	1806.30	1773.15	1739.95
6742	- 6794	2193.40	2043.85	2027.30	1994.10	1960.95	1927.75	1894.60	1861.45	1828.25	1795.10	1761.90

D-22 This table is available on diskette (TOD). Vous pouvez obtenir cette table sur disquette (TSD).

Alberta (July 1, 2000)
Federal and Provincial Tax Deductions
Monthly (12 pay periods a year)

(Le 1^{er} juillet 2000) Alberta
Retenues d'impôt fédéral et provincial
Mensuel (12 périodes de paie par année)

Pay Rémunération		If the employee's claim code from the TD1(E) form is Si le code de demande de l'employé selon le formulaire TD1(F) est										
		0	1	2	3	4	5	6	7	8	9	10
From De	Less than Moins de	Deduct from each pay Retenez sur chaque paie										
6794.	- 6864	2219.20	2069.65	2053.05	2019.90	1986.70	1953.55	1920.40	1887.20	1854.05	1820.90	1787.70
6864.	- 6934	2248.75	2099.20	2082.65	2049.50	2016.30	1983.10	1949.95	1916.80	1883.65	1850.45	1817.25
6934.	- 7004	2279.15	2128.80	2112.25	2079.05	2045.90	2012.70	1979.55	1946.40	1913.20	1880.05	1846.85
7004.	- 7074	2309.75	2158.40	2141.80	2108.65	2075.45	2042.30	2009.15	1975.95	1942.80	1909.65	1876.45
7074.	- 7144	2340.35	2187.95	2171.40	2138.25	2105.05	2071.85	2038.70	2005.55	1972.40	1939.20	1906.00
7144.	- 7214	2370.95	2217.55	2200.95	2167.80	2134.60	2101.45	2068.30	2035.15	2001.95	1968.80	1935.60
7214.	- 7284	2401.55	2247.15	2230.55	2197.40	2164.20	2131.00	2097.85	2064.70	2031.55	1998.35	1965.20
7284.	- 7354	2432.15	2277.40	2260.25	2227.00	2193.80	2160.60	2127.45	2094.30	2061.15	2027.95	1994.75
7354.	- 7424	2462.75	2308.00	2290.85	2256.55	2223.35	2190.20	2157.05	2123.90	2090.70	2057.55	2024.35
7424.	- 7494	2493.35	2338.60	2321.45	2287.15	2252.95	2219.75	2186.60	2153.45	2120.30	2087.10	2053.95
7494.	- 7564	2523.95	2369.20	2352.05	2317.75	2283.40	2249.35	2216.20	2183.05	2149.85	2116.70	2083.50
7564.	- 7634	2554.55	2399.80	2382.65	2348.35	2314.00	2279.65	2245.80	2212.60	2179.45	2146.30	2113.10
7634.	- 7704	2585.15	2430.40	2413.25	2378.95	2344.60	2310.25	2275.95	2242.20	2209.05	2175.85	2142.65
7704.	- 7774	2615.75	2461.00	2443.85	2409.55	2375.20	2340.85	2306.55	2272.25	2238.60	2205.45	2172.25
7774.	- 7844	2646.35	2491.60	2474.45	2440.15	2405.80	2371.45	2337.15	2302.85	2268.50	2235.05	2201.85
7844.	- 7914	2676.95	2522.20	2505.05	2470.75	2436.40	2402.05	2367.75	2333.45	2299.10	2264.80	2231.40
7914.	- 7984	2707.55	2552.80	2535.65	2501.30	2467.00	2432.65	2398.35	2364.05	2329.70	2295.40	2261.05
7984.	- 8054	2738.15	2583.40	2566.25	2531.90	2497.60	2463.25	2428.95	2394.65	2360.30	2326.00	2291.65
8054.	- 8124	2768.70	2614.00	2596.85	2562.50	2528.15	2493.85	2459.55	2425.25	2390.90	2356.60	2322.25
8124.	- 8194	2799.30	2644.55	2627.45	2593.10	2558.75	2524.45	2490.15	2455.80	2421.50	2387.20	2352.85
8194.	- 8264	2829.90	2675.15	2658.00	2623.70	2589.35	2555.05	2520.75	2486.40	2452.10	2417.80	2383.45
8264.	- 8334	2860.50	2705.75	2688.60	2654.30	2619.95	2585.65	2551.35	2517.00	2482.70	2448.35	2414.05
8334.	- 8404	2891.10	2736.35	2719.20	2684.90	2650.55	2616.25	2581.95	2547.60	2513.30	2478.95	2444.65
8404.	- 8474	2921.70	2766.95	2749.80	2715.50	2681.15	2646.85	2612.50	2578.20	2543.90	2509.55	2475.20
8474.	- 8544	2952.30	2797.55	2780.40	2746.10	2711.75	2677.40	2643.10	2608.80	2574.50	2540.15	2505.80
8544.	- 8614	2982.90	2828.15	2811.00	2776.70	2742.35	2708.00	2673.70	2639.40	2605.10	2570.75	2536.40
8614.	- 8684	3013.50	2858.75	2841.60	2807.30	2772.95	2738.60	2704.30	2670.00	2635.70	2601.35	2567.00
8684.	- 8754	3044.10	2889.35	2872.20	2837.90	2803.55	2769.20	2734.90	2700.60	2666.30	2631.95	2597.60
8754.	- 8824	3074.70	2919.95	2902.80	2868.50	2834.15	2799.80	2765.50	2731.20	2696.85	2662.55	2628.20
8824.	- 8894	3105.30	2950.55	2933.40	2899.10	2864.75	2830.40	2796.10	2761.80	2727.45	2693.15	2658.80
8894.	- 8964	3135.90	2981.15	2964.00	2929.70	2895.35	2861.00	2826.70	2792.40	2758.05	2723.75	2689.40
8964.	- 9034	3166.50	3011.75	2994.60	2960.30	2925.95	2891.60	2857.30	2823.00	2788.65	2754.35	2720.00
9034.	- 9104	3197.10	3042.35	3025.20	2990.85	2956.55	2922.20	2887.90	2853.60	2819.25	2784.95	2750.60
9104.	- 9174	3227.70	3072.95	3055.80	3021.45	2987.15	2952.80	2918.50	2884.20	2849.85	2815.55	2781.20
9174.	- 9244	3258.30	3103.55	3086.40	3052.05	3017.70	2983.40	2949.10	2914.80	2880.45	2846.15	2811.80
9244.	- 9314	3288.85	3134.15	3117.00	3082.65	3048.30	3014.00	2979.70	2945.40	2911.05	2876.75	2842.40
9314.	- 9384	3319.45	3164.70	3147.55	3113.25	3078.90	3044.60	3010.30	2975.95	2941.65	2907.35	2873.00
9384.	- 9454	3350.05	3195.30	3178.15	3143.85	3109.50	3075.20	3040.90	3006.55	2972.25	2937.95	2903.60
9454.	- 9524	3380.65	3225.90	3208.75	3174.45	3140.10	3105.80	3071.50	3037.15	3002.85	2968.50	2934.20
9524.	- 9594	3411.25	3256.50	3239.35	3205.05	3170.70	3136.40	3102.10	3067.75	3033.45	2999.10	2964.80
9594.	- 9664	3441.85	3287.10	3269.95	3235.65	3201.30	3166.95	3132.65	3098.35	3064.05	3029.70	2995.35
9664.	- 9734	3472.45	3317.70	3300.55	3266.25	3231.90	3197.55	3163.25	3128.95	3094.65	3060.30	3025.95
9734.	- 9804	3503.05	3348.30	3331.15	3296.85	3262.50	3228.15	3193.85	3159.55	3125.25	3090.90	3056.55
9804.	- 9874	3533.65	3378.90	3361.75	3327.45	3293.10	3258.75	3224.45	3190.15	3155.85	3121.50	3087.15
9874.	- 9944	3564.25	3409.50	3392.35	3358.05	3323.70	3289.35	3255.05	3220.75	3186.45	3152.10	3117.75
9944.	- 10014	3594.85	3440.10	3422.95	3388.65	3354.30	3319.95	3285.65	3251.35	3217.00	3182.70	3148.35
10014.	- 10084	3625.45	3470.70	3453.55	3419.25	3384.90	3350.55	3316.25	3281.95	3247.60	3213.30	3178.95
10084.	- 10154	3656.05	3501.30	3484.15	3449.85	3415.50	3381.15	3346.85	3312.55	3278.20	3243.90	3209.55
10154.	- 10224	3686.65	3531.90	3514.75	3480.45	3446.10	3411.75	3377.45	3343.15	3308.80	3274.50	3240.15
10224.	- 10294	3717.25	3562.50	3545.35	3511.00	3476.70	3442.35	3408.05	3373.75	3339.40	3305.10	3270.75
10294.	- 10364	3747.85	3593.10	3575.95	3541.60	3507.30	3472.95	3438.65	3404.35	3370.00	3335.70	3301.35
10364.	- 10434	3778.40	3623.70	3606.55	3572.20	3537.85	3503.55	3469.25	3434.95	3400.60	3366.30	3331.95
10434.	- 10504	3809.00	3654.30	3637.15	3602.80	3568.45	3534.15	3499.85	3465.55	3431.20	3396.90	3362.55
10504.	- 10574	3839.60	3684.85	3667.70	3633.40	3599.05	3564.75	3530.45	3496.10	3461.80	3427.50	3393.15
10574.	- 10644	3870.20	3715.45	3698.30	3664.00	3629.65	3595.35	3561.05	3526.70	3492.40	3458.05	3423.75

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